



ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2021/2022 to 2023/2024

**DRAFT MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK (MTREF) BUDGET**



31 MARCH 2021

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ABBREVIATIONS AND ACRONYMS

| | | | |
|---------------|--|--------------|--|
| AMR | Automated Meter Reading | KPA | Key Performance Area |
| ASGISA | Accelerated and Shared Growth Initiative South Africa | KPI | Key Performance Indicator |
| BCMM | Buffalo City Metropolitan Municipality | kWh | Kilowatt hour |
| BCDA | Buffalo City Development Agency | ℓ | Litre |
| BSC | Budget Steering Committee | LED | Local Economic Development |
| CBD | Central Business District | MBRR | Municipal Budgeting and Reporting Regulations |
| CFO | Chief Financial Officer | MDGS | Metro Growth and Development Strategy |
| CM | City Manager | MEC | Member of the Executive Committee |
| CoGTA | Cooperative Government & Traditional Affairs | MFMA | Municipal Finance Management Act |
| CPI | Consumer Price Index | MIG | Municipal Infrastructure Grant |
| CRRF | Capital Replacement Reserve Fund | MMC | Member of Mayoral Committee |
| DBSA | Development Bank South Africa | MPRA | Municipal Property Rates Act |
| DoRA | Division of Revenue Act | MSA | Municipal Systems Act |
| DWA | Department of Water Affairs | MTEF | Medium-term Expenditure Framework |
| EE | Employment Equity | MTREF | Medium-term Revenue and Expenditure Framework |
| EEDSM | Energy Efficiency Demand Side Management | NDPG | Neighbourhood Development Partnership Grant |
| EM | Executive Mayor | NERSA | National Electricity Regulator South Africa |
| EPWP | Expanded Public Works Programme | NGO | Non-Governmental Organisations |
| FBS | Free Basic Services | NKPIs | National Key Performance Indicators |
| FMG | Finance Management Grant | OP | Operational Plan |
| GAMAP | Generally Accepted Municipal Accounting Practice | PMS | Performance Management System |
| GDP | Gross Domestic Product | PPE | Property, Plant and Equipment |
| GFS | Government Financial Statistics | PPP | Public Private Partnership |
| GRAP | Generally Recognized Accounting Practice | PTIS | Public Transport Infrastructure System |
| HR | Human Resources | SALGA | South African Local Government Association |
| HSDG | Human Settlement Development Grant | SDBIP | Service Delivery Budget Implementation Plan |
| HSRC | Human Science Research Council | SMME | Small Micro and Medium Enterprises |
| IDP | Integrated Development Plan | ISUPG | Informal Settlement Upgrading & Partnership Grant |
| ELIDZ | East London Industrial Development Zone | USDG | Urban Settlement Development Grant |
| | | VAT | Value Added Tax |

IT Information Technology
kℓ Kilolitre
Km Kilometre

WSA Waster Services Authority
WSDP Water Services Development Plan

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE MAYOR’S REPORT

The City is tabling a total budget of R10 billion consisting of the operating expenditure budget of R8.27 billion and the capital budget of R1.73 billion for 2021/2022 budget year. This budget increases to R11.02 billion in the 2022/2023 financial year, made up of R8.88 billion for operating expenditure budget and R2.14 billion for capital budget. It further increases to R11.46 billion in 2023/2024 financial year made up of R9.47 billion for operating expenditure and R1.99 billion for capital budget.

The proposed annual budget for 2021/2022 to 2023/2024 outlines the funded commitments of the City to deliver on its Integrated Development Plan (IDP) and set strategies whilst effectively improving and supporting our communities.

The COVID-19 pandemic hit the South African economy at a time that the economy was already under substantial strain. It has had a devastating impact on the South African economy including that of our City. The lockdown imposed on our country, in a bid to flatten the curve, has forced the closure of businesses with the unemployment rate rising to 32.5% in the fourth quarter of 2020. Revenue streams linked to consumption services such as electricity were mostly affected by the lockdown due to business closures thereby resulting in a reduction in the demand for electricity. Rising unemployment rates affected residents’ ability to pay their accounts, including municipal accounts.

COVID-19 has also led the national government to shift focus and priorities with the major focus now being on economic recovery. South Africa will need to implement growth reforms, enable private investment in network infrastructure, and shift away from commodities exports towards higher productivity and innovation led export growth (especially focusing on intra-Africa markets). The City is well positioned with an expanding automotive industry and a highly efficient Industrial Development Zone (IDZ), and potential competitiveness in agriculture which has linkages to impoverished rural hinterland of former Ciskei and Transkei.

Through the district development model and work with the Presidency Infrastructure and Investment Unit, the City is working toward elevating its position as a future competitiveness node (as envisaged in the NDP).

The second wave of the pandemic brought about new dynamics and a further strain in terms of mitigation measures. Intensified protection measures have costed the City and businesses more. Resurgence resulted in the country going back to Alert Level 3, with closure of other economic activities such as sale, consumption and distribution of alcohol, some leisure activities such as closure of beaches which is a major draw card for international visitors who flee from winter in their respective countries of origin. The following key impacts occurred as a result thereof on local economy and strategic investments:

- Delayed or suspended investment decisions (both public and private sectors) – e.g. Airports Company South Africa (ACSA) expansion of the East London Airport, Berlin Solar Farm, Greenhouse/Tunnel and Agro-processing Ventures, Real Estate investments (BCMDA), Transnet National Ports Authority
- Further business closures
- Bleeding Tourism & Hospitality Industry (lowest occupancy rates ever)
- Retrenchments or downsizing
- Low uptake of the Loan Guarantee Scheme
- Ballooning Debtor's Book (Business & Residents)
- Global value chains affected, reduced demand for local products

A priority for the City is to implement our Economic Recovery Plan which requires a tight implementation plan with clear interventions for the automotive sector, agro-processing, the digital economy, the green economy, infrastructure and the property economy, revitalizing tourism (with an initial focus on domestic tourism) and the creative industries. The Economic Recovery Plan was consolidated based on the following:

- National Treasury's economic and fiscal outlook
- Economic situation analysis that was undertaken in 2019 and in early 2020

- Input from consultation sessions held with local businesses across different industries in the Metro
- The SA COVID-19 Modelling Consortium
- The Eastern Cape Department of Health's Daily Epidemiological Reports
- Financial Performance of BCMM during 2020

The plan is aligned with the National Economic Reconstruction and Recovery Plan.

The City continues to provide stable public employment which minimises the shock in unemployment levels until private employment begins to increase. We will also continue to prioritize institutional reforms that increase the ease and reduce the costs of doing business.

On 10 March 2021, the Honourable MEC for Finance in our Province tabled the provincial budget speech and premised upon the following principles:

- Increase investment on projects that will grow the economy;
- Improve fiscal discipline and governance;
- Protect and grow critical socio-economic infrastructure; and
- Keep public expenditure at sustainable levels

The above principles as set up by our Honourable MEC for Finance in our province are equally applicable to our City. The City remains committed in being the engine of economic growth within the province through:

- a) Proper planning and infrastructural development;
- b) Spreading of funds across social and economic infrastructure to ensure that the poor and the vulnerable remain a priority whilst also focussing on stimulating economic growth;
- c) Review of structures, processes, technology and skill development to improve revenue management;
- d) Evaluation of all our functions' effectiveness, efficiency and implementation of cost containment measures;

- e) Review of compliance and efficiencies across supply chain management in support of service delivery;
- f) Real and sustainable service delivery through improved implementation and productivity of performance management; and
- g) Improved execution of anti-fraud and corruption strategies, frameworks, policies, procedures and whistle blowing
- h) Exploring innovative and sustainable alternative revenue sources by unlocking the potential in existing assets

Though this budget has been compiled with great difficulty of economic contraction, our commitment to respond to our people's legitimate demand for a better life is still reflected in this budget wherein the **key priorities are Water and Sanitation, Roads and Storm water, Human Settlements development, Transport Planning, Electricity** and related **critical infrastructure and maintenance**.

Our City will continue to increase capacity to **water supply infrastructure whilst also attending to aging infrastructure** for the service. We will continue with the roll-out of our **sanitation programme** in rural areas and informal settlements, as well as expanding the capacity of infrastructure **in our urban area to accommodate and open opportunities for further developments**.

Our **Transport Planning** working together with our **Roads and Stormwater** division continue to improve our Roads and Stormwater networks in order **to ease traffic congestions and improve mobility** within the City.

Our **Human Settlements** directorate will continue with the development of new human settlements and **upgrading of informal settlements** to restore dignity to those that do not have shelter.

BCMM continues to investigate potential alternative sources of energy to ensure a more sustainable energy mix by 2030. Several sustainable energy initiatives have been

planned for implementation by the municipality. Energy-efficient municipal operations will provide a way to cut running costs while reducing negative impact on the natural capital.

As part of the City's long-term plan on human capital development, the City continues to allocate funding for internship programmes, especially in the areas of finance and infrastructure as well as the EPWP Programme. The City further continues to allocate funding for internal capacity building and bursaries for BCMM communities. This is in line with and reflects our commitment to the priorities of the National Development Plan and Provincial Development Plan while of course reflecting our own Constitutional role as a local actor on the national stage. Furthermore, the Directorate of Economic Development & Agencies is running various programmes in a bid to reduce unemployment and indigent rate in our Metro.

The economic slowdown has emphasized the need for further infrastructure investment especially in industrial and business districts in order to stimulate economic growth and employment generation. Level 5 and 4 lockdown, in response to the pandemic, affected projects that were under implementation for a full period of these lockdown levels wherein projects had to suspend works on site, as such standing time claims were received for those projects. The City can take advantage of positive sentiment created by developments in the fight against the coronavirus by encouraging businesses to invest in the City by providing a high level of service and quality infrastructure.

The City is acutely aware of the need to create and maintain an attractive ambience through City beautification and good green deeds. Not only do these create employment but a clean green city is attractive to tourists and investors. It also adds towards improving the quality of life of our citizens. The City's partnership with the local business chambers, big corporates and Buffalo City Metropolitan Development Agency is on the right path towards achieving this. A lot of investment, awareness raising and education on the communities is still required to change the mindset and culture.

Despite the catastrophic impact of the COVID-19 lockdown, the City is focused on re-prioritising the budget, projects and resources where they are needed most and where they will have the most significant impact. We will continue to unite in action to improve the lives of our community in the 2021/2022 MTREF period and that together with our key stakeholders, we continue on a united front to make progress together.

The City is also committed to the country's Transformation Agenda and as such ensures that all its policies encapsulate this spirit, spanning from our Supply Chain Management, Human Resource Management and Skills Development to mention but a few.

The presented budget attests that BCMM is a City hard at work and will continue to unite in action of continuously responding to the needs of its community through service delivery and improvement of the lives of its community in the 2021/2022 MTREF period.

1.2 COUNCIL RESOLUTIONS

On 31 March 2021 the Council of Buffalo City Metropolitan Municipality convenes to consider the Draft 2021/2026 Integrated Development Plan (IDP), 2021/2022 Medium Term Revenue and Expenditure Framework (MTREF) and Built Environment Performance Plan (BEPP). It is recommended that the Council approves and adopts the following resolutions:

1. The Council of Buffalo City Metropolitan Municipality, acting in terms of Section 34 of the Municipal Systems Act, 32 of 2000 **approves** and **adopts** the Draft 2021/2026 Integrated Development Plan (IDP).
2. The Council of Buffalo City Metropolitan Municipality, acting in terms of Division of Revenue Act (DoRA), **approves** and **adopts** the Draft 2021/2022 Built Environment Performance Plan (BEPP).
3. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) **approves** and **adopts**:
 - 3.1. The Consolidated Draft Annual Budget of the municipality for the 2021/2022 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:
 - 3.1.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 19}**;
 - 3.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 20}**;
 - 3.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 21}**; and
 - 3.1.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 22}**.

- 3.1.5. Budgeted Financial Position as contained on **{Table 23}**;
- 3.1.6. Budgeted Cash Flows as contained on **{Table 24}**;
- 3.1.7. Reserves and accumulated surplus reconciliation as contained on **{Table 25}**;
- 3.1.8. Asset management as contained on **{Table 26}**; and
- 3.1.9. Basic service delivery measurement as contained on **{Table 27}**.

3.2. The Draft Annual Budget of the parent municipality for the 2021/2022 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:

- 3.2.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 94}**;
- 3.2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 95}**;
- 3.2.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 96}**; and
- 3.2.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 97}**.
- 3.2.5. Budgeted Financial Position as contained on **{Table 98}**;
- 3.2.6. Budgeted Cash Flows as contained on **{Table 99}**;
- 3.2.7. Reserves and accumulated surplus reconciliation as contained on **{Table 100}**;
- 3.2.8. Asset management as contained on **{Table 101}**; and
- 3.2.9. Basic service delivery measurement as contained on **{Table 102}**.

3.3. The Draft Annual Budget of the municipal entity (BCMDA) for the 2021/2022 MTREF as set out in the following tables:

- 3.3.1. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 70}**;
- 3.3.2. Budgeted Financial Position as contained on **{Table 72}**;

3.3.3. Budgeted Cash Flows as contained on **{Table 73}**;

3.3.4. Budgeted Capital by asset class and Funding as contained on **{Table 71}**

4. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **approves** and **adopts** tariffs (percentage increase) contained on **{Table 39}** effective from 1 July 2021:
 - 4.1. Property rates – as set out in Annexure F
 - 4.2. Electricity charges– as set out in Annexure F
 - 4.3. Water charges – as set out in Annexure F
 - 4.4. Sanitation services – as set out in Annexure F
 - 4.5. Solid waste services – as set out in Annexure F
 - 4.6. Other services as set out in Annexure F

5. To give proper effect to the Consolidated Draft Annual Budget, the Council of Buffalo City Metropolitan Municipality **approves**:
 - 5.1. That an indigent subsidy be granted to registered indigents in terms of Council's Indigent Policy.
 - 5.2. That an indigent consumer be given an average social subsidy package on his/her account per month, which includes a maximum of 50kwh for electricity and 6kl for water as contained on table 15.

6. The Buffalo City Metropolitan Municipality Council, **approves** and **adopts** the revised budget related policies:
 - 6.1. Tariff Policy – as set out in Annexure G
 - 6.2. Property Rates Policy – as set out in Annexure H
 - 6.3. Supply Chain Management Policy – as set out in Annexure I

7. That Council **notes** the budget-related policies adopted in the previous financial years and where no amendments have been made after review, as listed in Section 2.4.1 of this report and are available on BCMM's website at www.buffalocity.gov.za .

8. That in terms of Section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium-term revenue and expenditure framework as set out in Supporting Table SA7 **{Table 34}** be **approved**.
9. That in terms of Section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 2003, the Integrated Development Plan be **approved**.
10. Council **notes** that the Consolidated Draft 2021/2022 MTREF Budget tabled for adoption is structured in terms of the Buffalo City Metropolitan Municipality votes and functions.
11. MFMA Circular 107 and 108 for the Draft 2021/2022 MTREF attached as Annexure W be **noted** by Council.

X. PAKATI

EXECUTIVE MAYOR

BUFFALO CITY METROPOLITAN MUNICIPALITY

1.3 EXECUTIVE SUMMARY

The 2021/2022 budget process has again been developed against a background of low economic growth, concerning levels of unemployment, low levels of growth in key sectors of the economy and electricity remains a major risk, in general, to the economy and municipal finances. The socio-economic challenges that existed prior to the arrival of the COVID-19 pandemic were magnified when our country was downgraded to junk status around the start of the pandemic.

Below are some of the key achievements and highlights of the City's basic service delivery excellence:

- i. Development and upgrading of infrastructure for informal traders in townships such as Zwelitsha, Phakamisa and Mdantsane.
- ii. Increasing the footprint of the Greenhouses (Hydroponics) to include new areas such Duncan Village, Zwelitsha and Mngqesha.
- iii. Electrification of more than 5000 informal dwellings in various townships within the BCMM area of supply.
- iv. Construction of Sleeper Site Road
- v. Upgrading of Gonubie Main Road
- vi. Eradication of Water Backlogs Programme.

The City is in the grip of a water crisis as a result of the most severe drought ever experienced – previously lowest ever dam levels were 33% and currently 25%. Upon realising that our dam levels were low, Council resolved that the City implement punitive tariffs in an attempt to reduce water wastage and encourage usage of water sparingly. As our dam levels are now starting to improve due to recent rains, consideration of lifting the implementation of the water punitive tariff will be made by Council as the dam levels continue to improve.

Work on revenue enhancement strategies to enhance the revenue base of the City has commenced by optimising the use of investment properties, looking into improving efficiency on revenue management function, centralisation and automation of cash

collection points as well as ongoing densification. The development of investment strategy which aims to retain existing investors, encourage expansion of existing investments and attraction of new investors is at an advanced stage. The development of vacant land parcels informed by Spatial Development Framework (SDF) has commenced and is on-going. Planned integration to improve and automate interface between directorates pertaining revenue management value chain has also commenced through phase two of mSCOA. Revenue Management Rollout commenced, this will be followed by vigorous communication drive that will be encouraging consumers to pay its municipal accounts, discourage illegal connections. The ongoing rollout of the Smart Metering is in progress together with work being performed to reduce the signification impact of Water and Electricity losses.

The conversion of Contractual Employees to Permanent status, harmonisation of Condition of Services relating to Long Service Bonus and rising employee costs have made it impossible to retain employee costs at below 30%. The City accepts that the recent absorption of many casual workers to the main stream employment has had a bearing on our employee costs. However, this is being managed in that employee costs should remain within the National Treasury norm of between 25% - 40%.

Water and electricity losses remain unacceptably high. The impact that rural to urban migration has on electricity losses cannot be ignored. The increasing unemployment rate in rural communities leave those communities with no option but to look for employment in urban centres; Buffalo City is not immune from this. Electricity theft has increased over the past years and the areas that contribute mostly in electricity theft are the informal settlements. In aid to address the above challenge, informal settlements are being electrified in suitable areas, to offer those living in these areas legal connections.

The City believes that the smart meter intervention will bring a meaningful change in both water and electricity losses as smart meters allow early detection of spikes in consumption and meter tempering.

The City has submitted to National Department of Human Settlements the informal settlements upgrading plans. This is an undertaking of the Human Settlements upgrading programme through utilization of Integrated Sustainable Human Settlements Plan (ISHSP), NUSP 1&2 Documents and the Informal Settlements Study Strategic Document. In addition, the Informal Settlements Dedensification Exercise is being undertaken through implementation of the Temporal Relocation Areas in erf 81,87&88 Mdantsane (1174 units) and Ziphunzana by pass (2000 Units), the said are funded through Urban Settlement Development Grant and being provided support by the Housing Development Agency (HDA).

The long-term financial stability and executing stronger controls within BCMM is critical and several interventions have already been implemented in a bid to achieve more accurate billing, revenue collection as well as reducing the backlog of queries. Increased review and reconciliation over irregular expenditure, fruitless and wasteful expenditure and unauthorised expenditure is underway in order to provide reasonable steps to prevent or significantly reduce these instances from arising. The City is strengthening financial management, driving operational efficiency and enforcing good governance and financial accountability.

The consolidated draft budget for the 2021/2022 MTREF period is R10 billion (2021/2022), R11.02 billion (2022/2023) and R11.46 billion (2023/2024) with the table below summarising the consolidated overview of the draft 2021/2022 MTREF Budget.

Table 1: Consolidated Overview of the Draft 2021/2022 MTREF Budget

| DESCRIPTION | 2020/2021 ADJUSTED BUDGET | 2021/2022 DRAFT BUDGET | INCREASE OR (DECREASE) % | 2022/2023 DRAFT BUDGET | 2023/2024 DRAFT BUDGET |
|---------------------------------------|---------------------------------|------------------------------|-----------------------------------|------------------------------|------------------------------|
| Total Operating Revenue | 7 725 507 557 | 8 275 532 933 | 7,12 | 8 882 394 829 | 9 478 845 917 |
| Total Operating Expenditure | 7 724 908 565 | 8 272 259 353 | 7,09 | 8 880 282 828 | 9 473 113 411 |
| Surplus/(Deficit) for the year | 598 992 | 3 273 580 | | 2 112 001 | 5 732 506 |
| Total Capital Expenditure | 2 035 750 740 | 1 727 634 233 | (15,14) | 2 136 174 012 | 1 986 923 261 |
| Total Opex and Capex Budget | 9 760 659 305 | 9 999 893 586 | | 11 016 456 840 | 11 460 036 672 |

The following budget principles informed the compilation of the draft 2021/2022 MTREF:

- a) Consumer Price Inflation (CPI), 3.9% in 2021/2022, 4.2% in 2022/2023 and 4.4% in 2023/2024 financial year;
- b) High unemployment rate resulting in high bad debts, the revenue collection rate has been projected at 86% for 2021/2022, 86% for 2022/2023 and 87.5% for 2023/2024;
- c) The National Energy Regulator of South Africa (NERSA) has determined an increase of 14.59% in Electricity Bulk purchases, the same increase of 14.59% is projected to be applied in electricity tariffs for 2021/2022 and 8.9% has been projected for the outer years;
- d) The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2020 has come to an end and a new agreement is under consultation. A projected increase of 5.2% (CPI+1.3%) has been factored in the employee costs for the 2021/2022 financial year, for the two outer years an increase of CPI+1% has been projected;
- e) Amatola Water has proposed an increase in bulk water tariffs of 15.96% from 01 July 2021, therefore, the water service tariff increase is projected at 9.1% in 2021/2022 and 2022/2023 and an increase of 9.2% is projected for 2023/2024.

Considering the above indicators, the City's consolidated operating revenue increased by 7.12% for the 2021/2022 financial year when compared to the 2020/2021 adjustment budget. The operating revenue increase is mainly attributable to tariff increases. For the two outer years, operational revenue will increase by 7.33% and 6.71% respectively.

The consolidated operating expenditure increase is 7.09% from 2020/2021 adjustment budget to the 2021/2022 budget year. The operating expenditure increase is mainly attributable to debt impairment, electricity bulk purchases and salary inflation increase. The decline in expected revenue collection has forced a reduction in expenditure through reprioritisation and cost containment measures.

BCMM is striving to budget for a surplus Budget over the MTREF, with the intention of building cash reserves to increase investment in economic and social capital expenditure, thereby reducing reliance on grant funding and loans.

1.4 OPERATING REVENUE FRAMEWORK

In these tough economic times strong revenue management is fundamental to the financial sustainability of the municipality which is critical in terms of achieving the City's service delivery and economic objectives. The reality is that the City is faced with development backlogs that emanate from the historical background. Furthermore, economic circumstances, such as increasing rates of unemployment and poverty impact the ability of households to pay their accounts.

The City will focus in ensuring that all billable revenue is correctly charged and adequately collected. Improved revenue generation allows for the City to deliver quality services and thereby improving quality of life of communities.

Cost containment measures are being implemented by the City in an effort to achieve operational efficiency and avoid budget deficit. The implementation of these initiatives over the MTREF period will ensure the financial sustainability of the municipality.

The City'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 annual collection rate for property rates and other key service charges for the 2021/2022 financial year that is within the National Treasury acceptable norms;
- Implement electricity tariff increases that are inline with the National Electricity Regulator of South Africa (NERSA) Guidelines and approval;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;

- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Perform regular Supplementary Valuations;
- Implementation of a General Valuation every four years in terms of the Municipal Property Rates Act;
- Implementation of an automated billing system as opposed to a manual billing process where feasible;
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services;
- Creating a conducive environment to attract potential investors; and
- Review of the Spatial Development Framework to allow proper use and densification of land parcels.

The following table is a summary of the draft 2021/2022 MTREF (classified by main revenue source):

Table 2: Summary revenue classified by revenue source

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 467 400 | 1 687 667 | 1 687 667 | 1 687 667 | 1 834 764 | 1 963 198 | 2 120 253 |
| Service charges - electricity revenue | 1 659 783 | 1 739 494 | 1 838 105 | 2 184 209 | 2 066 209 | 2 066 209 | 2 367 669 | 2 578 392 | 2 807 869 |
| Service charges - water revenue | 366 159 | 503 580 | 709 744 | 631 338 | 729 338 | 729 338 | 795 708 | 868 117 | 947 984 |
| Service charges - sanitation revenue | 304 956 | 328 923 | 377 249 | 397 037 | 412 037 | 412 037 | 447 060 | 485 060 | 527 261 |
| Service charges - refuse revenue | 245 181 | 251 916 | 335 843 | 334 128 | 339 128 | 339 128 | 367 954 | 399 230 | 433 963 |
| Rental of facilities and equipment | 20 068 | 20 704 | 22 652 | 20 885 | 19 299 | 19 299 | 20 959 | 22 636 | 24 560 |
| Interest earned - external investments | 126 545 | 98 251 | 70 650 | 54 473 | 46 473 | 46 473 | 36 923 | 38 052 | 39 216 |
| Interest earned - outstanding debtors | 49 322 | 67 093 | 122 587 | 88 009 | 101 009 | 101 009 | 109 696 | 118 471 | 128 541 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 23 698 | 24 938 | 10 864 | 19 712 | 19 712 | 19 712 | 21 407 | 23 120 | 25 085 |
| Licences and permits | 14 250 | 14 300 | 12 587 | 17 343 | 17 343 | 17 343 | 18 835 | 20 341 | 22 070 |
| Agency services | 25 683 | 26 198 | 23 428 | 43 909 | 43 909 | 43 909 | 43 070 | 46 195 | 49 782 |
| Transfers and subsidies | 816 064 | 918 696 | 987 005 | 1 230 979 | 1 448 934 | 1 448 934 | 1 337 206 | 1 346 310 | 1 325 390 |
| Other revenue | 719 685 | 746 286 | 725 497 | 797 862 | 794 448 | 794 448 | 874 282 | 973 272 | 1 026 870 |
| Gains | - | - | 4 254 | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 5 344 419 | 6 035 884 | 6 707 864 | 7 507 552 | 7 725 508 | 7 725 508 | 8 275 533 | 8 882 395 | 9 478 846 |

Table 3 below reflect the percentage growth for each revenue source over the MTREF period.

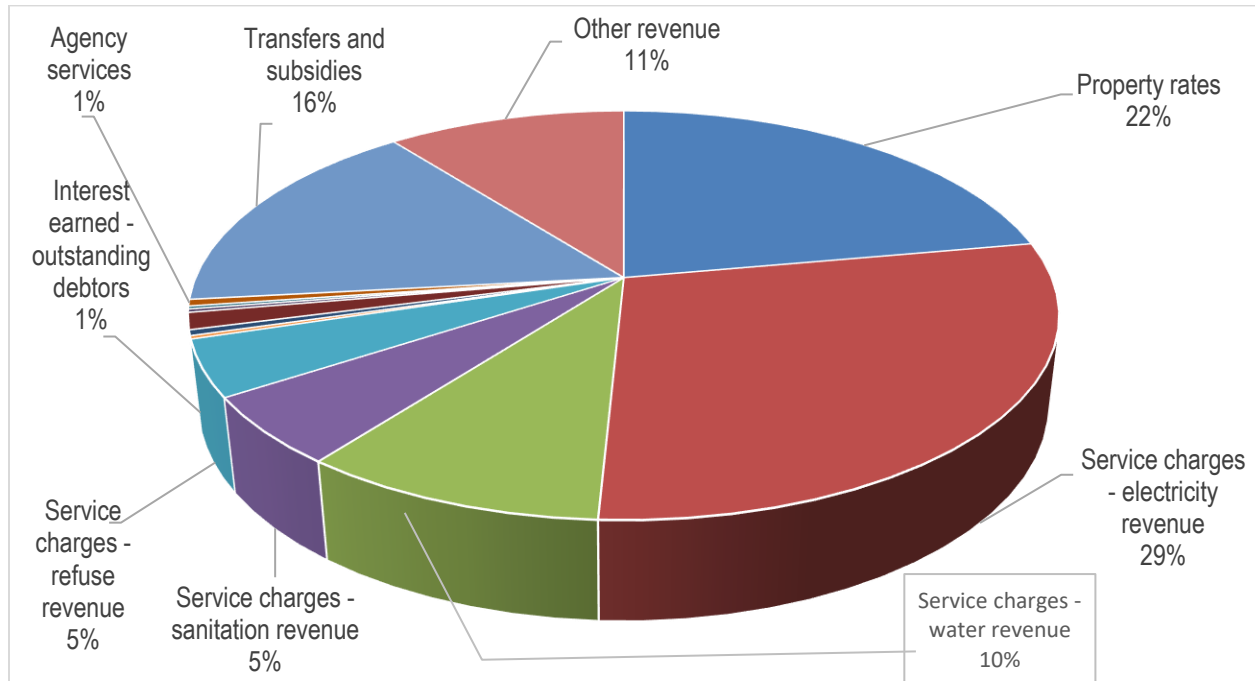
Table 3: Percentage growth in revenue by main revenue source

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | | | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|--------------|------------------------|-------------|------------------------|-------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | % | Budget Year +1 2022/23 | % | Budget Year +2 2023/24 | % |
| Revenue By Source | | | | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 467 400 | 1 687 667 | 1 687 667 | 1 687 667 | 1 834 764 | 8,72 | 1 963 198 | 7,00 | 2 120 253 | 8,00 |
| Service charges - electricity revenue | 1 659 783 | 1 739 494 | 1 838 105 | 2 184 209 | 2 066 209 | 2 066 209 | 2 367 669 | 14,59 | 2 578 392 | 8,90 | 2 807 869 | 8,90 |
| Service charges - water revenue | 366 159 | 503 580 | 709 744 | 631 338 | 729 338 | 729 338 | 795 708 | 9,10 | 868 117 | 9,10 | 947 984 | 9,20 |
| Service charges - sanitation revenue | 304 956 | 328 923 | 377 249 | 397 037 | 412 037 | 412 037 | 447 060 | 8,50 | 485 060 | 8,50 | 527 261 | 8,70 |
| Service charges - refuse revenue | 245 181 | 251 916 | 335 843 | 334 128 | 339 128 | 339 128 | 367 954 | 8,50 | 399 230 | 8,50 | 433 963 | 8,70 |
| Rental of facilities and equipment | 20 068 | 20 704 | 22 652 | 20 885 | 19 299 | 19 299 | 20 959 | 8,60 | 22 636 | 8,00 | 24 560 | 8,50 |
| Interest earned - external investments | 126 545 | 98 251 | 70 650 | 54 473 | 46 473 | 46 473 | 36 923 | -20,55 | 38 052 | 3,06 | 39 216 | 3,06 |
| Interest earned - outstanding debtors | 49 322 | 67 093 | 122 587 | 88 009 | 101 009 | 101 009 | 109 696 | 8,60 | 118 471 | 8,00 | 128 541 | 8,50 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 23 698 | 24 938 | 10 864 | 19 712 | 19 712 | 19 712 | 21 407 | 8,60 | 23 120 | 8,00 | 25 085 | 8,50 |
| Licences and permits | 14 250 | 14 300 | 12 587 | 17 343 | 17 343 | 17 343 | 18 835 | 8,60 | 20 341 | 8,00 | 22 070 | 8,50 |
| Agency services | 25 683 | 26 198 | 23 428 | 43 909 | 43 909 | 43 909 | 43 070 | -1,91 | 46 195 | 7,26 | 49 782 | 7,76 |
| Transfers and subsidies | 816 064 | 918 696 | 987 005 | 1 230 979 | 1 448 934 | 1 448 934 | 1 337 206 | -7,71 | 1 346 310 | 0,68 | 1 325 390 | -1,55 |
| Other revenue | 719 685 | 746 286 | 725 497 | 797 862 | 794 448 | 794 448 | 874 282 | 10,05 | 973 272 | 11,32 | 1 026 870 | 5,51 |
| Gains | - | - | 4 254 | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 5 344 419 | 6 035 884 | 6 707 864 | 7 507 552 | 7 725 508 | 7 725 508 | 8 275 533 | 7,12 | 8 882 395 | 7,33 | 9 478 846 | 6,71 |
| Total Revenue from Rates & Service Charges | 3 549 104 | 4 119 415 | 4 728 341 | 5 234 380 | 5 234 380 | 5 234 380 | 5 813 155 | 11,06 | 6 293 997 | 8,27 | 6 837 330 | 8,63 |

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement.

The following graph gives a breakdown of the main revenue categories for the 2021/2022 financial year:

Figure 1: Main Operating Revenue categories for the 2021/2022 financial year



In 2021/2022 the City's own revenue generated property rates and service charges is 70% of the total revenue totalling to R5.81 billion and slightly increases to 71% and 72% over the two outer years respectively at R6.29 billion in 2022/2023 and R6.84 billion in the 2023/2024 financial year.

Electricity service remains the largest contributor to the total revenue mix as it contributes 29% of revenue in the 2021/2022 financial year. Electricity revenue increases from R2.37 billion in 2021/2022 to R2.58 billion and R2.81 billion respectively in the two outer years of the 2021/2022 MTREF period.

Property rates are the second largest own revenue source with 22% contribution in the 2021/2022 financial year. Property rates increases from R1.83 billion in 2021/2022 to R1.96 billion and R2.12 billion respectively in the two outer years of the 2021/2022 MTREF period.

The revenue for water services is increasing from R796 million in 2021/2022 to R868 million in 2022/2023 and further increases to R948 million in 2023/2024 financial year.

Transfers and subsidies (Transfers recognised - operational) contribute 16% to the operating revenue in the 2021/2022 financial year. Transfers and subsidies totals R1.34 billion in the 2021/2022 financial year and slightly decreases to R1.33 billion by 2023/2024. This revenue component reflects a slight decrease over the MTREF as a result of reduction in allocations by Provincial and National Government.

The following table gives a breakdown of the various operating grants and subsidies allocated to the Metro over the draft 2021/2022 MTREF period excluding the Fuel Levy allocation of R652 million in 2021/2022, R707 million in 2022/2023 and R734 million in 2023/2024 financial year.

Table 4: Table SA18 - Operating Transfers and Grant Receipts

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 796 889 | 996 022 | 950 255 | 1 006 257 | 1 151 578 | 1 151 578 | 1 015 016 | 1 061 835 | 1 088 861 |
| Local Government Equitable Share | | | | | | | | | |
| Equitable Share | 705 277 | 778 048 | 847 431 | 911 042 | 1 053 614 | 1 053 614 | 936 811 | 989 074 | 983 479 |
| Metro Informal Settlement partnership grant | | | | | | | 5 873 | 6 022 | 7 071 |
| Expanded Public Works Programme Integrated Grant | 4 952 | 4 050 | 9 956 | 8 449 | 8 449 | 8 449 | 7 300 | - | - |
| Infrastructure Skills Development Grant | 8 715 | 9 587 | 7 097 | 11 364 | 10 788 | 10 788 | 10 350 | 11 500 | 12 000 |
| Integrated City Development Grant | - | - | - | 6 279 | 6 180 | 6 180 | 8 941 | 9 454 | 9 870 |
| Local Government Financial Management Grant | 1 300 | 1 086 | 940 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 |
| Public Transport Network Grant | 5 453 | 3 407 | 2 476 | - | 1 083 | 1 083 | - | - | - |
| Urban Settlement Development Grant | 71 193 | 93 164 | 82 355 | 68 122 | 70 464 | 70 464 | 44 741 | 44 785 | 75 441 |
| RSC Levy Replacement | | 106 679 | | | | | | | |
| Provincial Government: | 15 000 | 25 371 | 15 870 | 97 146 | 168 958 | 168 958 | 147 535 | 169 255 | 169 347 |
| Capacity Building | | 752 | - | - | - | - | - | - | - |
| Human Settlement Development | | | | 81 276 | 153 088 | 153 088 | 131 665 | 151 958 | 151 272 |
| Library Service | 15 000 | 15 870 | 15 870 | 15 870 | 15 870 | 15 870 | 15 870 | 17 297 | 18 075 |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| Other grant providers: | 5 680 | 3 982 | 74 | 127 575 | 128 398 | 128 398 | 174 655 | 115 220 | 67 182 |
| Local Government Water and Related Service SETA | 3 115 | 3 572 | - | 10 278 | 10 278 | 10 278 | 30 960 | 8 435 | - |
| European Union | - | - | - | 10 278 | 10 278 | 10 278 | - | - | - |
| Salaida / Gavle | 717 | 410 | 74 | - | 822 | 822 | - | - | - |
| City of Oldenburg | 343 | - | - | 107 020 | 107 020 | 107 020 | 143 695 | 106 785 | 67 182 |
| Other operational transfers/grants | 1 505 | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 817 569 | 1 025 375 | 966 198 | 1 230 979 | 1 448 934 | 1 448 934 | 1 337 206 | 1 346 310 | 1 325 390 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 834 431 | 894 057 | 905 526 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Energy Efficiency and Demand Side Management Grant | 5 000 | 7 996 | - | 7 000 | 6 300 | 6 300 | 9 000 | 10 222 | - |
| Infrastructure Skills Development Grant | - | 97 | - | 150 | 150 | 150 | 150 | - | - |
| Integrated City Development Grant | 6 956 | 10 002 | 110 | 2 038 | 2 038 | 2 038 | - | - | - |
| Integrated National Electrification Programme Grant | 19 444 | 4 635 | 9 992 | - | - | - | - | - | - |
| Local Government Traditional H C/O (LGTH) | - | - | 1 579 | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | - | - | - | - | - | - | 260 385 | 276 100 | 287 485 |
| Neighbourhood Development Partnership Grant | - | 5 993 | 1 805 | 18 000 | 18 000 | 18 000 | 9 000 | 20 000 | 28 700 |
| Public Transport Infrastructure Grant | - | - | - | - | - | - | - | - | - |
| Public Transport Network Grant | 36 992 | 79 366 | 133 329 | 86 000 | 77 288 | 77 288 | - | - | - |
| Regional Bulk Infrastructure Grant | - | 65 | 50 | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant | - | - | - | - | 542 | 542 | - | - | - |
| Urban Settlement Development Grant | 765 810 | 778 446 | 758 660 | 693 232 | 839 713 | 839 713 | 454 964 | 451 381 | 442 593 |
| Other capital transfers/grants [insert desc] | 229 | 7 456 | - | - | - | - | - | - | - |
| Provincial Government: | - | - | - | - | - | - | - | - | - |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| Other grant providers: | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 834 431 | 894 057 | 905 526 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 1 652 001 | 1 919 432 | 1 871 724 | 2 037 398 | 2 392 964 | 2 392 964 | 2 070 705 | 2 104 013 | 2 084 168 |

Breakdown of major components for the 2021/2022 Revenue Sources:

1.4.1 Property Rates

Property rates are a major source of revenue income for the City and contribute to cover the cost of the provision of general services. The property rates are to be levied in accordance with Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA), the MPRA Regulations, the Local Government: Municipal Finance Management Act (MFMA) 56 of 2003.

Property rates are based on values indicated in the General Valuation (GV) Roll 2017, which was implemented from 01 July 2018 and is valid up until 30 June 2022. The valuation roll is being updated for properties affected by land sub-divisions, alterations to buildings, demolitions and improvements through Supplementary Valuations (SV). Accordingly, the rates levied per individual property will depend on that property's value compared with the valuation of all the rate-able properties in the municipal area. Rebates and concessions are granted to certain categories of property usage and/or property owner.

The Local Government: Municipal Property Rates Amendment Act 29 of 2014 amended the principal Act (MPRA 6 of 2004). In terms of Section 8(2) of the amendment Act, a municipality must determine the following categories of rateable property, provided that such property category exists within the municipal jurisdiction:

- a. Residential properties
- b. Industrial properties
- c. Business and Commercial properties
- d. Agricultural properties
- e. Mining properties
- f. Properties owned by an organ of state and used for public service purpose
- g. Public service infrastructure properties
- h. Properties owned by public benefit organisations and used for specified public benefit activities

- i. Properties used for multiple purposes, subject to Section 9; or
- j. Any other category of property, including vacant land as may be determined by the Minister, with the concurrence of the Minister of Finance, by notice in the Gazette

National Treasury MFMA Circular No. 107 is requesting municipalities to implement the above-mentioned new property categorisation framework by not later than 01 July 2021 hence the Property Rates Policy is being amended. Refer to section 2.4.2 and Annexure H for the proposed amendments to the policy.

The following stipulations in the Property Rates Policy are highlighted:

- i. The first R15 000 of the market value of a property used for residential purposes is excluded from the rateable value (Section 17(h) of the MPRA).
- ii. For pensioners, physically and mentally disabled persons including medically boarded persons, a rebate of up to 100% will be granted to owners of rate-able property according to their income levels if the total gross income of the applicant and/or his/her spouse, if any, does not exceed R15 000 per month. In this regard the following stipulations are relevant:
 - a. The rateable property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
 - b. The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, a letter from SASSA confirming that the individual received disability grant, proof also proof of the annual income from a social pension;
 - c. The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
 - d. The property must be categorized as residential.
- iii. The Municipality may award a 100% rebate on the assessment rates of rateable properties of certain classes of Public benefit organisations and not for gain institutions such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport.

The owner of such a property must apply annually to the Chief Financial Officer in the prescribed format for such a rebate.

The categories of rateable properties for purposes of levying rates and the proposed rates tariffs for the 2021/2022 financial year increase by 8% (7% increase in 2022/2023 and 8% increase in 2023/2024) as indicated by the table below:

Table 5: Comparison of proposed rates to be levied for the 2021/2022 financial year

| CATEGORY | Existing tariff (from 1 July 2020) | New tariff (from 1 July 2021) |
|---|---------------------------------------|----------------------------------|
| | Cents | Cents |
| Residential Property (incl. farms or smallholdings used for Residential purposes) | 0,012607 | 0,013615 |
| Agricultural Property (used for Bona-fide Farming) | 0,003152 | 0,003404 |
| Public Service Infrastructure | 0,003152 | 0,003404 |
| Business, Commercial & Industrial Property (incl. farms used for Game- / Eco Tourism) | 0,031517 | 0,034038 |
| Educational Institutions | 0,008825 | - |
| Municipal Owned Property (Rateable, used for Residential purposes) | 0,012607 | - |
| Municipal Owned Property (Rateable, used for Non-Residential purposes) | 0,031517 | - |
| Mining / Quarry Property | 0,031517 | 0,034038 |
| Government Property (Correctional Services Facilities, Offices & Hospitals) | 0,031517 | - |
| Vacant Land | 0,037820 | 0,040846 |
| Public Benefit Organisations | 0,003152 | 0,003404 |
| Public Service Purposes | - | 0,021785 |
| Residential Property (incl. farms or smallholdings used for Residential purposes) | 0,012607 | 0,013615 |
| Agricultural Property (used for Bona-fide Farming) | 0,003152 | 0,003404 |

1.4.2 Sale of Water and Impact of Tariff Increases

An analysis was undertaken to determine what tariff requirements would be needed to achieve a break-even position. The affordability of consumers' needs to be taken into consideration in order to limit a significant annual impact. This analysis suggests an impact of 9.1% increase in both 2021/2022 and 2022/2023 financial years and 9.2% in 2023/2024 financial year. It needs to further be recognised that the institution purchases untreated water from the Amatola Water Board. The tariff increases address essential

operational requirements, maintenance of existing infrastructure, new infrastructure provision and to ensure the financial sustainability of the service.

The water tariff structure of the 2021/2022 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate, steadily increasing to a rate of R42.7087 per kilolitre for consumption in excess of 30kℓ per 30-day period (refer to table 6 below). Amatola Water has proposed an increase of 15.96% in its bulk water tariffs from 01 July 2021. The 6 kℓ water per 30-day period will again be granted free of charge to all indigent residents.

There continue to be ongoing concerns with regard to water:

- i. Water losses continue to be high. The reason for this is because of ageing infrastructure, illegal connections, indigent consumers using water in excess of that allowed for in the Indigent Policy.
- ii. An analysis of the Amatola Water Board costs suggests the majority are salary related which the Municipality is funding in duplicate through direct costs of individuals employed by the City and then through the tariff paid to Amatola water board.
- iii. The fact that BCMM is having a high number of rural areas has a negative impact to the water service as no revenue is generated on water supplied to rural areas and informal settlements.

South Africa faces similar challenges with regard to water supply as it does with electricity, since demand growth outstrips supply. The drought that is currently experienced by the country is negatively affecting the cost of providing water service. National Treasury has always been encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- i. Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;

- ii. Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- iii. Water tariffs are designed to encourage efficient and sustainable consumption.

The City is implementing the following projects to reduce water losses:

- i. Pipe and water meter replacement programme is implemented to reduce water losses that are due to ageing infrastructure, which frequently bursts.
- ii. Installation of bulk water meters on communal standpipes, ablution blocks, reservoir supply zone, flat rated areas to account for all the water that is provided free of charge, non-metering of this water is often construed as physical water losses.
- iii. Installation of pressure reducing valves helps to reduce the number of pipe bursts and the volume of water lost when there is a break down
- iv. Installation of data loggers is used for monitor night flows, which is an indicator of water leaks in a particular supply zone.
- v. Indigent leak repair programme, indigent consumers with high consumptions are identified and assisted with internal repairs to reduce water losses. Consumers are also encouraged to use low volume toilet or waterless and composting toilets.
- vi. Water loss awareness campaigns is done in order to educate communities about water saving and helps to reduce vandalism of water infrastructure.

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

Table 6: Proposed water tariffs

| CATEGORY | CURRENT TARIFFS | NEW TARIFFS |
|---|--------------------------|--------------------------|
| | 2020/2021 Rand per kℓ | 2021/2022 Rand per kℓ |
| RESIDENTIAL | | |
| 0 to 6 kℓ per 30-day period (Indigent) | 0,0000 | 0,0000 |
| 0 to 6 kℓ per 30-day period (Non-Indigent) | 16,9929 | 18,5393 |
| 7 to 10 kℓ per 30-day period | 17,3261 | 18,9028 |
| 11 to 20 kℓ per 30-day period | 24,0637 | 26,2535 |
| 21 to 30 kℓ per 30-day period | 31,1937 | 34,0324 |
| More than 30 kℓ per 30-day period: | 39,1464 | 42,7087 |
| NON-RESIDENTIAL | | |
| From the 1 st kℓ per 30-day period | 23,8254 | 25,9935 |

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

Table 7: Comparison between current water charges and increases (Domestic)

| Monthly Consumption kℓ | Current amount Payable R | New amount payable R | Difference (Increase) R | % change |
|------------------------------|-----------------------------------|----------------------------|-------------------------------|----------|
| 10 | 171,26 | 186,85 | 15,58 | 9,10% |
| 20 | 411,90 | 449,38 | 37,48 | 9,10% |
| 30 | 723,84 | 789,71 | 65,87 | 9,10% |
| 50 | 1 506,76 | 1 643,88 | 137,12 | 9,10% |
| 75 | 2 485,42 | 2 711,60 | 226,17 | 9,10% |
| 100 | 3 464,08 | 3 779,32 | 315,23 | 9,10% |

1.4.3 Sale of Electricity and Impact of Tariff Increases

For purposes of the MTREF Budget, the electricity tariff structure has been left unchanged. The City is still in the process of investigating the implementation of change in the electricity tariff structure through the National Treasury guidelines for possible implementation of stepped tariff. The inadequate electricity bulk capacity and the impact

on service delivery and development remains a challenge for the City. Most of the suburbs and inner-city reticulation network was designed or strengthened in the early 1980's with an expected 20-25-year life-expectancy. The upgrading of the City's electricity network has therefore become a strategic priority, especially the substations and transmission lines.

NERSA issued a guideline to all municipalities detailing the expected increase of bulk purchases and proposed tariff increase that the municipalities must apply which is to be effective from 1 July 2021.

The expected increase as communicated in the guideline is 14.59% for bulk purchases and the Metro is proposing the same increase for electricity tariff over the 2021/2022 financial year. Registered indigents will again in the 2021/2022 MTREF be subsidized for the first 50 kWh per 30-day period free of charge, while the discounted Life-Line tariff for the second 50 kWh per 30-day period is available to all registered indigents and pensioners. The budget for the Electricity Division can only be utilised for certain committed upgrade projects and to strengthen critical infrastructure (e.g. substations without back-up supply).

Table 8: Comparison between current electricity charges and increases (Domestic)

| Monthly Consumption kWh | Current amount Payable R | New amount payable R | Difference (Increase) R | % change |
|-------------------------|--------------------------|----------------------|-------------------------|----------|
| 100 | 203,81 | 233,55 | 29,74 | 14,59% |
| 250 | 509,53 | 583,86 | 74,34 | 14,59% |
| 500 | 1 019,05 | 1 167,73 | 148,68 | 14,59% |
| 750 | 1 528,58 | 1 751,59 | 223,02 | 14,59% |
| 1,000 | 2 038,10 | 2 335,46 | 297,36 | 14,59% |
| 2,000 | 4 076,20 | 4 670,92 | 594,72 | 14,59% |

1.4.4 Sanitation and Impact of Tariff Increases

The tariff will increase by 8.5% for sanitation from 1 July 2021. The sanitation charges are calculated according to the relative size of the erf on which the property is located for domestic consumers, for business consumers the tariff also consider the number of pans that are in the property structure.

Tariff increases are required to ensure the financial sustainability of the service. Ageing infrastructure is expected to impact on the amount of maintenance expenditure required. The input costs associated with salaries are proposed to increase by 5.2%.

The expansion of the City through continued investment in new infrastructure for future demand places additional pressure on the existing customer base in order to allow for the replacement of the infrastructure in the future. It is imperative that expansion be adequately planned to allow for maximum connection of new customers and reduced impact on tariffs in the long run.

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

Table 9: Comparison between current annual sanitation charges and increases, single dwelling- houses

| Category | Current amount Payable | New amount Payable | Difference (Increase) | % change |
|-------------------------------|------------------------|--------------------|-----------------------|----------|
| | R | R | R | |
| Erf: 0 – 300m ² | 1 128,70 | 1 224,35 | 95,65 | 8,50% |
| Erf: 301 – 400m ² | 1 793,04 | 1 945,22 | 152,17 | 8,50% |
| Flat: Complex | 2 842,61 | 3 084,35 | 241,74 | 8,50% |
| Flat: Ordinary | 3 140,87 | 3 407,83 | 266,96 | 8,50% |
| Flat: Semi | 3 140,87 | 3 407,83 | 266,96 | 8,50% |
| Cluster/Town Houses | 3 887,83 | 4 218,26 | 330,43 | 8,50% |
| Erf: 401 – 800m ² | 4 671,30 | 5 068,70 | 397,39 | 8,50% |
| Erf: 801 – 1200m ² | 5 040,00 | 5 468,70 | 428,70 | 8,50% |
| Erf: > 1200m ² | 5 492,17 | 5 959,13 | 466,96 | 8,50% |

1.4.5 Refuse Removal and Impact of Tariff Increases

It is widely accepted that the rendering of this service should at least break even, which continues to prove difficult to achieve considering affordability for consumers. The Solid Waste tariffs are levied to recover amongst other costs of services provided directly to customers and include refuse collection fees, disposal fees, weighbridge fees and other ad hoc services.

Efficiencies of staff performing the function continue to be a contributing factor as there is an increase in the cost of remuneration however this does not appear to be converting to refuse collection efficiencies. There has been more added focus by management in an attempt to improve staff management and create efficiencies in this process. There is further investigation to develop a transfer station(s) to reduce the costs of running the transport fleet. An increase of 8.5% in the refuse removal tariff is proposed from 01 July 2021. For the two outer years, the proposed increase is 8.5% and 8.7% respectively. The following table compares current and proposed amounts payable from 01 July 2021:

Table 10: Comparison between current refuse removal fees and increases

| Category | Current amount Payable R | New amount Payable R | Difference (Increase) R | % Change |
|---|-----------------------------|-------------------------|----------------------------|----------|
| 85ℓ Bins – Twice weekly | 597,39 | 647,83 | 50,43 | 8,50% |
| 240ℓ Bins – Once weekly | 841,74 | 913,04 | 71,30 | 8,50% |
| 240ℓ Bins – Twice weekly | 1 680,87 | 1 823,48 | 142,61 | 8,50% |
| 420ℓ Bins – Once weekly | 1 469,57 | 1 594,78 | 125,22 | 8,50% |
| 420ℓ Bins – Twice weekly | 2 935,65 | 3 185,22 | 249,57 | 8,50% |
| 1.1m ³ Sprico – Once weekly | 1 007,83 | 1 093,91 | 86,09 | 8,50% |
| 1.1m ³ Sprico – Twice weekly | 2 008,70 | 2 179,13 | 170,43 | 8,50% |
| 1.1m ³ Sprico – Three x a week | 3 017,39 | 3 273,91 | 256,52 | 8,50% |
| 1.1m ³ Sprico – Four x a week | 4 015,65 | 4 357,39 | 341,74 | 8,50% |
| 1.1m ³ Sprico – Five x a week | 5 020,00 | 5 446,96 | 426,96 | 8,50% |

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services. The categories of rateable properties for purposes of levying rates and the proposed rates for the 2021/2022 financial year is based on the market value, the impact of increase in market value is contained below:

Table 11: SA14 – Household bills

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 % incr. | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Rand/cent | | | | | | | | | | |
| Monthly Account for Household - 'Middle Income Range' | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | |
| Property rates | 567,37 | 621,84 | 621,84 | 677,81 | 677,81 | 677,81 | 8,0% | 732,03 | 783,27 | 845,93 |
| Electricity : Basic levy | – | – | – | – | – | – | – | – | – | – |
| Electricity : Consumption | 1 198,54 | 1 221,67 | 1 305,23 | 1 475,82 | 1 475,82 | 1 475,82 | 14,6% | 1 691,14 | 1 841,65 | 2 005,56 |
| Water: Basic levy | – | – | – | – | – | – | – | – | – | – |
| Water: Consumption | 357,53 | 391,50 | 426,74 | 466,85 | 466,85 | 466,85 | 9,1% | 509,33 | 555,68 | 606,80 |
| Sanitation | 294,33 | 323,17 | 352,26 | 385,37 | 385,37 | 385,37 | 8,5% | 418,12 | 453,66 | 493,13 |
| Refuse removal | 184,31 | 202,37 | 220,58 | 241,21 | 241,21 | 241,21 | 8,5% | 261,71 | 283,96 | 308,66 |
| Other | 39,41 | 43,04 | 46,91 | 51,28 | 51,28 | 51,28 | 8,0% | 55,38 | 59,81 | 64,89 |
| sub-total | 2 641,49 | 2 803,59 | 2 973,56 | 3 298,33 | 3 298,33 | 3 298,33 | 11,2% | 3 667,72 | 3 978,04 | 4 324,98 |
| VAT on Services | | | | | | | | | | |
| Total large household bill: | 2 641,49 | 2 803,59 | 2 973,56 | 3 298,33 | 3 298,33 | 3 298,33 | 11,2% | 3 667,72 | 3 978,04 | 4 324,98 |
| % increase/-decrease | | 6,1% | 6,1% | 10,9% | – | – | | 11,2% | 8,5% | 8,7% |
| Monthly Account for Household - 'Affordable Range' | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | |
| Property rates | 405,26 | 444,16 | 444,16 | 484,13 | 484,13 | 484,13 | 8,0% | 522,87 | 559,47 | 604,22 |
| Electricity : Basic levy | – | – | – | – | – | – | – | – | – | – |
| Electricity : Consumption | 599,27 | 610,84 | 652,62 | 737,92 | 737,92 | 737,92 | 14,6% | 845,58 | 920,84 | 1 002,79 |
| Water: Basic levy | – | – | – | – | – | – | – | – | – | – |
| Water: Consumption | 297,94 | 326,24 | 355,60 | 389,03 | 389,03 | 389,03 | 9,1% | 424,43 | 463,05 | 505,65 |
| Sanitation | 104,74 | 115,00 | 125,35 | 137,13 | 137,13 | 137,13 | 8,5% | 148,79 | 161,44 | 175,48 |
| Refuse removal | 184,30 | 202,36 | 220,57 | 241,20 | 241,20 | 241,20 | 8,5% | 261,70 | 283,94 | 308,64 |
| Other | 39,41 | 43,04 | 46,91 | 51,28 | 51,28 | 51,28 | 8,0% | 55,38 | 59,81 | 64,89 |
| sub-total | 1 630,92 | 1 741,64 | 1 845,22 | 2 040,69 | 2 040,69 | 2 040,69 | 10,7% | 2 258,74 | 2 448,55 | 2 661,69 |
| VAT on Services | | | | | | | | | | |
| Total small household bill: | 1 630,92 | 1 741,64 | 1 845,22 | 2 040,69 | 2 040,69 | 2 040,69 | 10,7% | 2 258,74 | 2 448,55 | 2 661,69 |
| % increase/-decrease | | 6,8% | 5,9% | 10,6% | – | – | | 10,7% | 8,4% | 8,7% |
| Monthly Account for Household - 'Indigent' Household receiving free basic services | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | |
| Property rates | 121,57 | 133,24 | 133,24 | 116,19 | 116,19 | 116,19 | 8,0% | 125,49 | 134,27 | 145,01 |
| Electricity : Basic levy | – | – | – | – | – | – | – | – | – | – |
| Electricity : Consumption | 59,92 | 61,08 | 65,26 | 70,77 | 70,77 | 70,77 | 14,6% | 81,10 | 88,31 | 96,17 |
| Water: Basic levy | – | – | – | – | – | – | – | – | – | – |
| Water: Consumption | 71,50 | 78,29 | 85,34 | 93,36 | 93,36 | 93,36 | 9,1% | 101,86 | 111,12 | 121,35 |
| Sanitation | 95,69 | 105,07 | 114,53 | 86,16 | 86,16 | 86,16 | 8,5% | 93,48 | 101,43 | 110,25 |
| Refuse removal | 184,31 | 202,37 | 220,58 | 241,74 | 241,74 | 241,74 | 8,5% | 262,29 | 284,58 | 309,34 |
| Other | 39,41 | 43,04 | 46,91 | 51,30 | 51,30 | 51,30 | 8,0% | 55,40 | 59,84 | 64,92 |
| sub-total | 572,40 | 623,09 | 665,86 | 659,52 | 659,52 | 659,52 | 9,1% | 719,61 | 779,56 | 847,05 |
| VAT on Services | | | | | | | | | | |
| Total small household bill: | 572,40 | 623,09 | 665,86 | 659,52 | 659,52 | 659,52 | 9,1% | 719,61 | 779,56 | 847,05 |
| % increase/-decrease | | 8,9% | 6,9% | (1,0%) | – | – | | 9,1% | 8,3% | 8,7% |

1.5 OPERATING EXPENDITURE FRAMEWORK

The City's expenditure framework for the draft 2021/2022 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Funding allocation made for depreciation renewal and upgrading of existing assets.
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The draft 2021/2022 MTREF has also been developed along with the following principles namely cost containment, wasteful expenditure elimination, and reprioritised spending. The operating expenditure equates to R8.27 billion in the 2021/2022 financial year and escalates to R9.47 billion in the 2023/2024 financial year. Total operating expenditure has increased by 7.09% against the 2020/2021 Adjustments Budget.

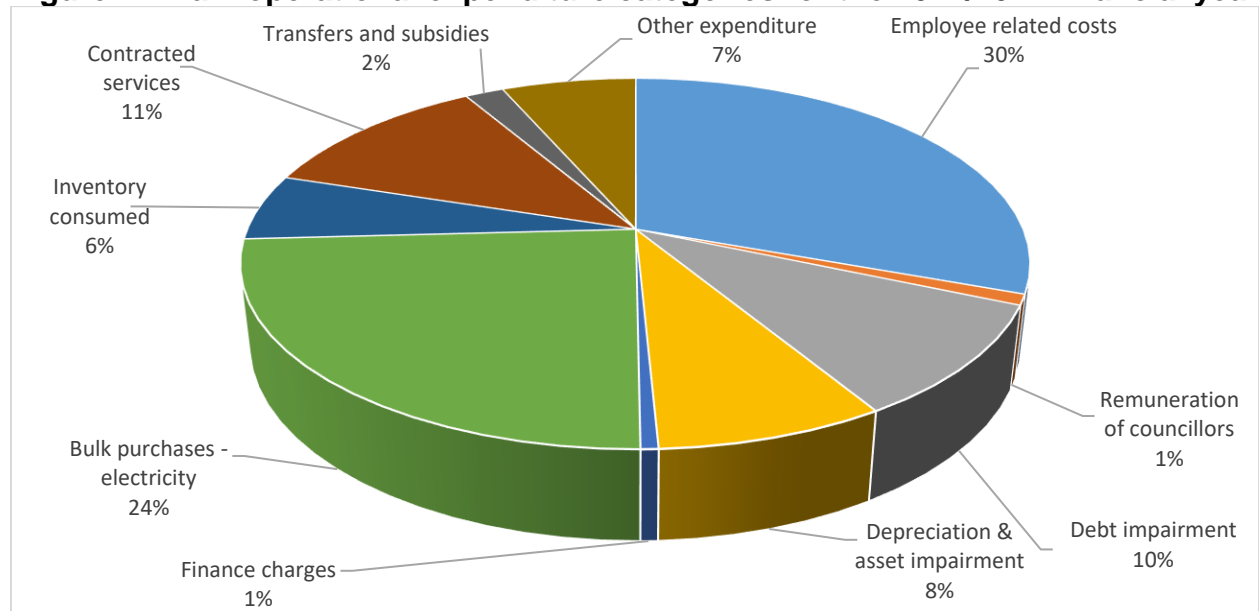
The following table is a high-level summary of the operating expenditure budget of 2021/2022 MTREF (classified per main type of operating expenditure):

Table 12: Table A4 - Summary of operating expenditure classification by type

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---|------------------|------------------|
| | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year | Budget Year |
| | Outcome | Outcome | Outcome | Budget | Budget | Forecast | 2021/22 | +1 2022/23 | +2 2023/24 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 1 861 298 | 2 031 924 | 2 204 304 | 2 354 465 | 2 434 390 | 2 434 390 | 2 525 220 | 2 656 980 | 2 800 403 |
| Remuneration of councillors | 59 473 | 62 316 | 64 687 | 72 766 | 72 766 | 72 766 | 76 550 | 80 530 | 84 879 |
| Debt impairment | 321 277 | 373 183 | 601 842 | 497 286 | 497 286 | 497 286 | 813 842 | 881 160 | 854 666 |
| Depreciation & asset impairment | 1 017 495 | 1 295 635 | 1 709 723 | 866 757 | 896 757 | 896 757 | 657 156 | 685 388 | 716 249 |
| Finance charges | 43 955 | 38 467 | 32 564 | 44 211 | 44 211 | 44 211 | 50 441 | 104 205 | 172 036 |
| Bulk purchases - electricity | 1 345 952 | 1 395 329 | 1 528 586 | 1 779 698 | 1 754 307 | 1 754 307 | 2 010 261 | 2 208 472 | 2 426 228 |
| Inventory consumed | 289 846 | 320 137 | 339 629 | 405 429 | 422 643 | 422 643 | 478 751 | 515 352 | 553 893 |
| Contracted services | - | - | 683 679 | 829 196 | 945 855 | 945 855 | 952 865 | 1 017 970 | 1 087 473 |
| Transfers and subsidies | 59 549 | 77 040 | 131 019 | 115 981 | 129 831 | 129 831 | 155 819 | 138 474 | 130 005 |
| Other expenditure | 1 050 429 | 1 204 471 | 520 392 | 541 164 | 526 862 | 526 862 | 551 355 | 591 753 | 647 283 |
| Losses | 21 014 | 46 325 | 13 683 | - | - | - | - | - | - |
| Total Expenditure | 6 070 288 | 6 844 827 | 7 830 108 | 7 506 953 | 7 724 909 | 7 724 909 | 8 272 259 | 8 880 283 | 9 473 113 |

The following figure gives a breakdown of the main expenditure categories for the 2021/2022 financial year:

Figure 2: Main operational expenditure categories for the 2021/2022 financial year



Employee Costs equates to 30.5% of the total operating expenditure. Though this percentage is within the norm of 25% to 40% as per MFMA Circular 71 guideline, the budget allocation to fund unfunded posts has been put on hold up until the City's revenue base can reflect improvement. The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2020 has come to an end and a new agreement is under consultation. The 2021/2022 MTREF has made a provision of 5.2% (CPI+1.3) salary increases for the 2021/2022 financial year, for the two outer years an increase of CPI+1% has been projected.

Remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the City's budget.

The **provision of debt impairment** has been determined based on an annual collection rate of 86% over the MTREF. For the 2021/2022 financial year this amounts to R814 million, it increases to R881 million in 2022/2023 and further increases to R855 million in the 2023/2024 financial year. While this expenditure is considered to be a non-cash flow item, it informs the total cost associated with non-payment of municipal bills by consumers as informed by past trends and current economic conditions. Municipalities have been impacted negatively due to a loss of revenue streams as businesses, households and communities reel from the economic fallout caused by COVID-19.

Provision for depreciation and asset impairment is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R657 million for the 2021//2022 financial year and equates to 8% of the total operating expenditure. Infrastructure assets are by far the most significant value of the Statement of Financial Position of the institution and is where the most significant amount of the institutions resources is expended. All new infrastructure commitments are made in line with the Metro Growth and Development Strategy.

The City has adopted the revaluation accounting approach for all infrastructure assets to ensure the future viability of the institution by allowing for the future replacement of these significant long-term assets. The above figure relates to the cost component of the depreciation. Inclusion of the revaluation component cost would result to high and unaffordable tariffs and or deficit budget.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 1% (R50 million) of operating expenditure excluding annual redemption for 2021/2022.

Electricity bulk purchases equate to 24% of total operating expenditure and is directly informed by the purchase of electricity from Eskom and from consumer behaviour. The annual price increase has been factored into the budget appropriations and directly inform the revenue provisions. The expenditure includes distribution losses.

Inventory consumed equates to 6% of total operating expenditure, this includes water inventory consumed.

Contracted services equate to 11% of the total operating budget, this includes provisions for repairs and maintenance. Additional information on repairs and maintenance is detailed under section 1.5.1 below.

Other expenditure comprises of various line items relating to the daily operations of the municipality. In order to comply with the provisions of MFMA Circular 107 and 108 guiding principles as issued by National Treasury, the institution undertook a line by line analysis of expenditure in an attempt to improve efficiencies.

1.5.1 Repairs and Maintenance

Aligned to the priority being given to preserving and maintaining the City's current infrastructure, the draft 2021/2022 MTREF provides for extensive growth in the asset

maintenance area as informed by the City's asset renewal strategy and repairs & maintenance plan.

Repairs and maintenance budget is currently 5.1% of the total Operating Expenditure Budget. The City is striving towards a 10% repairs and maintenance of its total operating budget owing to the ageing of the City's infrastructure and historic deferred maintenance. The City has embarked on a programme to replace existing infrastructure assets which have almost reached and/or exceeded their useful lives and will be funded from own funds.

An amount of R1.53 billion has been provided for repairs and maintenance over the 2021/2022 MTREF. Expenditure levels are projected at R425 million in 2021/2022 escalating to R511 million in 2022/2023 and R592 million in 2023/2024. It should however be noted that this figure is mainly contracted component of the repairs and maintenance work. The salaries component of the repairs and maintenance work that is undertaken by internal staff is not included under this expenditure type but under employee related costs. This should also be noted that the City is complementing its repairs and maintenance program with the capital expenditure program of renewing existing assets. Table 14 below breaks down repairs and maintenance by asset type.

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 13: Operational repairs and maintenance

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Repairs and Maintenance | | | | | | | | | |
| Employee related costs | | | | | | | | | |
| Inventory Consumed (Project Maintenance) | 509 | 652 | 372 | 1 269 | 1 269 | 1 269 | 16 705 | 20 046 | 23 254 |
| Contracted Services | 355 392 | 391 666 | 381 873 | 397 764 | 410 890 | 410 890 | 398 305 | 477 966 | 554 441 |
| Other Expenditure | - | - | - | - | - | - | 10 534 | 12 641 | 14 663 |
| Total Repairs and Maintenance Expenditure | 355 900 | 392 318 | 382 245 | 399 034 | 412 160 | 412 160 | 425 544 | 510 653 | 592 358 |

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

Table 14: Table SA34c – Repairs and Maintenance expenditure by asset type

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 146 488 | 194 562 | 185 323 | 183 149 | 183 149 | 183 149 | 191 208 | 229 450 | 266 162 |
| Roads Infrastructure | 68 674 | 112 702 | 103 553 | 104 822 | 104 822 | 104 822 | 109 434 | 131 321 | 152 333 |
| <i>Roads</i> | 67 564 | 107 300 | 98 074 | 99 761 | 99 761 | 99 761 | 104 151 | 124 981 | 144 978 |
| <i>Road Structures</i> | 1 110 | 5 403 | 5 480 | 5 061 | 5 061 | 5 061 | 5 284 | 6 340 | 7 355 |
| Storm water Infrastructure | 7 997 | 11 713 | 10 266 | 10 929 | 10 929 | 10 929 | 11 410 | 13 692 | 15 883 |
| <i>Drainage Collection</i> | 7 997 | 11 713 | 10 266 | 10 929 | 10 929 | 10 929 | 11 410 | 13 692 | 15 883 |
| Electrical Infrastructure | 35 389 | 36 743 | 35 473 | 36 306 | 36 306 | 36 306 | 37 904 | 45 485 | 52 762 |
| <i>HV Transmission Conductors</i> | 6 142 | 5 147 | 5 374 | 5 697 | 5 697 | 5 697 | 5 948 | 7 138 | 8 280 |
| <i>MV Substations</i> | 10 542 | 13 683 | 9 501 | 9 879 | 9 879 | 9 879 | 10 314 | 12 377 | 14 357 |
| <i>MV Networks</i> | 1 074 | 691 | 1 175 | 1 186 | 1 186 | 1 186 | 1 238 | 1 485 | 1 723 |
| <i>LV Networks</i> | 17 631 | 17 223 | 19 423 | 19 544 | 19 544 | 19 544 | 20 404 | 24 485 | 28 402 |
| Water Supply Infrastructure | 2 783 | 2 162 | 2 711 | 3 270 | 3 270 | 3 270 | 3 414 | 4 097 | 4 753 |
| <i>Reservoirs</i> | 1 327 | 644 | 1 280 | 1 377 | 1 377 | 1 377 | 1 438 | 1 725 | 2 001 |
| <i>Bulk Mains</i> | 1 456 | 1 518 | 1 431 | 1 657 | 1 657 | 1 657 | 1 730 | 2 076 | 2 408 |
| Sanitation Infrastructure | 29 427 | 29 232 | 32 199 | 26 552 | 26 552 | 26 552 | 27 721 | 33 265 | 38 587 |
| <i>Reticulation</i> | 29 427 | 29 232 | 32 199 | 26 552 | 26 552 | 26 552 | 27 721 | 33 265 | 38 587 |
| Solid Waste Infrastructure | 2 218 | 2 010 | 1 121 | 1 268 | 1 268 | 1 268 | 1 324 | 1 589 | 1 843 |
| <i>Landfill Sites</i> | 2 218 | 2 010 | 1 121 | 1 268 | 1 268 | 1 268 | 1 324 | 1 589 | 1 843 |
| Rail Infrastructure | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | – | – | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | – | – | – | – | – | – | – | – | – |
| Community Assets | 9 607 | 7 635 | 7 014 | 6 984 | 6 484 | 6 484 | 6 770 | 8 124 | 9 423 |
| Community Facilities | 6 994 | 5 830 | 5 245 | 5 226 | 4 726 | 4 726 | 4 934 | 5 921 | 6 869 |
| <i>Libraries</i> | 1 069 | 627 | 456 | 456 | 456 | 456 | 476 | 572 | 663 |
| <i>Cemeteries/Crematoria</i> | 1 138 | 1 259 | 988 | 1 201 | 1 201 | 1 201 | 1 254 | 1 504 | 1 745 |
| <i>Parks</i> | 1 661 | 1 904 | 2 114 | 1 878 | 1 378 | 1 378 | 1 438 | 1 726 | 2 002 |

MBRR Table 14: SA34c – Repairs and maintenance expenditure by asset class (Continued)

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| <u>Repairs and maintenance expenditure by Asset Class/Sub-class</u> | | | | | | | | | |
| Sport and Recreation Facilities | 2 613 | 1 805 | 1 769 | 1 758 | 1 758 | 1 758 | 1 835 | 2 202 | 2 555 |
| <i>Outdoor Facilities</i> | 2 613 | 1 805 | 1 769 | 1 758 | 1 758 | 1 758 | 1 835 | 2 202 | 2 555 |
| <u>Heritage assets</u> | – | – | 9 | 9 | 9 | 9 | 10 | 12 | 13 |
| Other Heritage | – | – | 9 | 9 | 9 | 9 | 10 | 12 | 13 |
| <u>Investment properties</u> | – | – | – | – | – | – | – | – | – |
| Revenue Generating | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | – | – | – | – | – | – | – | – | – |
| <u>Other assets</u> | 36 769 | 23 151 | 24 548 | 28 205 | 29 295 | 29 295 | 29 758 | 35 709 | 41 422 |
| Operational Buildings | 36 769 | 23 151 | 24 548 | 28 205 | 29 295 | 29 295 | 29 758 | 35 709 | 41 422 |
| <i>Municipal Offices</i> | 31 262 | 19 424 | 20 479 | 23 904 | 24 994 | 24 994 | 25 267 | 30 321 | 35 171 |
| <i>Pay/Enquiry Points</i> | 5 297 | 3 533 | 3 741 | 3 945 | 3 945 | 3 945 | 4 118 | 4 942 | 5 732 |
| <i>Workshops</i> | 211 | 194 | 328 | 357 | 357 | 357 | 372 | 447 | 518 |
| Housing | – | – | – | – | – | – | – | – | – |
| <u>Biological or Cultivated Assets</u> | – | – | – | – | – | – | – | – | – |
| <u>Intangible Assets</u> | – | – | – | 653 | 653 | 653 | 682 | 819 | 949 |
| Servitudes | – | – | – | – | – | – | – | – | – |
| Licences and Rights | – | – | – | 653 | 653 | 653 | 682 | 819 | 949 |
| <i>Computer Software and Applications</i> | – | – | – | 653 | 653 | 653 | 682 | 819 | 949 |
| <u>Computer Equipment</u> | 2 311 | 1 233 | 672 | 1 181 | 1 181 | 1 181 | 1 233 | 1 479 | 1 716 |
| Computer Equipment | 2 311 | 1 233 | 672 | 1 181 | 1 181 | 1 181 | 1 233 | 1 479 | 1 716 |
| <u>Furniture and Office Equipment</u> | 5 183 | 7 651 | 5 146 | 7 535 | 7 816 | 7 816 | 8 171 | 9 805 | 11 373 |
| Furniture and Office Equipment | 5 183 | 7 651 | 5 146 | 7 535 | 7 816 | 7 816 | 8 171 | 9 805 | 11 373 |
| <u>Machinery and Equipment</u> | 125 740 | 127 316 | 132 224 | 142 073 | 154 293 | 154 293 | 161 511 | 193 552 | 223 885 |
| Machinery and Equipment | 125 740 | 127 316 | 132 224 | 142 073 | 154 293 | 154 293 | 161 511 | 193 552 | 223 885 |
| <u>Transport Assets</u> | 29 802 | 30 770 | 27 308 | 29 243 | 29 278 | 29 278 | 26 203 | 31 705 | 37 414 |
| Transport Assets | 29 802 | 30 770 | 27 308 | 29 243 | 29 278 | 29 278 | 26 203 | 31 705 | 37 414 |
| <u>Land</u> | – | – | – | – | – | – | – | – | – |
| Land | – | – | – | – | – | – | – | – | – |
| <u>Zoo's, Marine and Non-biological Animals</u> | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | – | – | – | – | – | – | – | – | – |
| Total Repairs and Maintenance Expenditure | 355 900 | 392 318 | 382 245 | 399 034 | 412 160 | 412 160 | 425 544 | 510 653 | 592 358 |

1.5.2 Free Basic Services: Basic Social Services Package

The social welfare package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services, the households are required to register in terms of the City's Indigent 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.

As at 30 June 2020, the total number of Indigents is 134,425. The breakdown is as follows:

Electricity - A total of 51,547 Indigents (both urban and rural) had registered for the Free Basic Electricity.

Water - BCMM supplied 6kl of Water Free to approximately 82,878 residents in the informal settlements and rural communities within the boundaries of BCMM.

The target is to register additional 3,000 beneficiaries by the end of 2021/2022 financial year, this includes urban households and rural Free Basic Electricity - this process is reviewed annually. With regards to rural water, the communities are already catered for as there is no registration required at present. The register fluctuates due to new registrations and those who no longer qualify for the indigent subsidy.

Although these targets are driven from a social perspective, the institution is attempting to steer in the direction of economic growth and job creation. The following table provides a breakdown of the average current and proposed total poor relief package per indigent household:

Table 15: Basic social services package per indigent household

| SOCIAL WELFARE PACKAGE | Total Per Household 2020/2021 | Total Per Household 2021/2022 | Total Per Household 2022/2023 | Total Per Household 2023/2024 |
|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Rates | 126,07 | 136,15 | 145,68 | 157,34 |
| Refuse | 263,98 | 286,42 | 310,76 | 337,80 |
| Sewerage | 94,09 | 102,08 | 110,76 | 120,40 |
| Fire Levy | 55,77 | 60,23 | 65,05 | 70,58 |
| Total Monthly Subsidy | 539,90 | 584,88 | 632,25 | 686,11 |
| Electricity - 50kwh p.m | 75,17 | 86,14 | 93,81 | 102,15 |
| Water - 6kl p.m. | 101,96 | 111,24 | 121,36 | 132,52 |
| Total Poor Relief | 717,03 | 782,26 | 847,42 | 920,79 |

1.6 CAPITAL EXPENDITURE FRAMEWORK

The total consolidated draft capital budget amounts to R1.73 billion for the 2021/2022 financial year, R2.14 billion and R1.99 billion for 2022/2023 and for 2023/2024 respectively. The detailed draft capital budget indicating projects per directorate is attached as Annexure C.

The following table provides a breakdown of budgeted capital expenditure per funding source:

Table 16: Consolidated Draft 2021/2022 Medium-Term Capital Budget Per Funding Source

| CAPITAL BUDGET PER FUNDING | 2021/2022 DRAFT CAPITAL BUDGET | 2022/2023 DRAFT CAPITAL BUDGET | 2023/2024 DRAFT CAPITAL BUDGET |
|--|---|---|---|
| OWN FUNDING | 714 959 255 | 817 570 992 | 524 465 659 |
| LOAN | 279 176 378 | 560 900 000 | 703 679 622 |
| TOTAL OWN FUNDING | 994 135 633 | 1 378 470 992 | 1 228 145 281 |
| URBAN SETTLEMENT DEVELOPMENT GRANT | 454 963 850 | 451 381 020 | 442 592 980 |
| INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT | 260 384 750 | 276 100 000 | 287 485 000 |
| ENERGY EFFICIENCY DEMAND SIDE MANAGEMENT GRANT | 9 000 000 | 10 222 000 | 0 |
| NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT | 9 000 000 | 20 000 000 | 28 700 000 |
| INFRASTRUCTURE SKILLS DEVELOPMENT GRANT | 150 000 | 0 | 0 |
| TOTAL GRANTS | 733 498 600 | 757 703 020 | 758 777 980 |
| TOTAL CONSOLIDATED CAPITAL BUDGET | 1 727 634 233 | 2 136 174 012 | 1 986 923 261 |

Own Funding (Internally Generated Funds)

Funding from internally generated funds represents 41% of the 2021/2022 capital funding. The City will continue to make funding available in support of priorities in 2021/2022, which are not limited to the following:

- Economic Development programmes amounting to R90 million – this includes R50 million for the East London Beachfront and Water World Project
- Smart Metering for both electricity and water amounting to R168 million

- Employee Performance Management System amounting to R4 million
- Sleeper Site Road – R7 million
- Mdantsane Access Road - R6 million
- Taxi Rank Infrastructure – R7 million
- Procurement of Fire Engines amounting to R6.5 million
- Construction on New Fire Station at Berlin amounting to R4 million
- Bulk Electricity Infrastructure amounting to R92 million
- Rehabilitation of Settlers Way amounting to R91 million
- Roads Provision Programme amounting to R70 million
- East Beach Gravity Sewer Upgrade amounting to R5 million
- Pipe and Water Meter Replacement Programme amounting to R24 million
- Procurement of Fleet (yellow fleet, solid waste fleet, bulk containers with removal vehicle. Etc.) amounting to R33 million
- Development of Cemeteries – R6 million
- Redevelopment of Mdantsane Sport Precinct – NU-2 Swimming Pool amounting to R10 million

Furthermore, Annexure C contains a detailed breakdown of the draft capital budget over the MTREF.

Borrowings

Borrowings amount to R279 million and represent 16% of the total 2021/2022 capital funding requirement. Funding of R169 million is for the Sanitation Tunnel Project that will unlock development in the Amalinda Junction, Wilsonia and Reeston areas and R100 million is for the Upgrading of Zwelitsha Wastewater Treatment Works.

Grants Funding

Grant funding represents 43% of the 2021/2022 capital funding and consists of National Government allocations. For purposes of the 2021/2022 budget compilation, National allocations are based on the 2021 Division of Revenue Bill (DoRB).

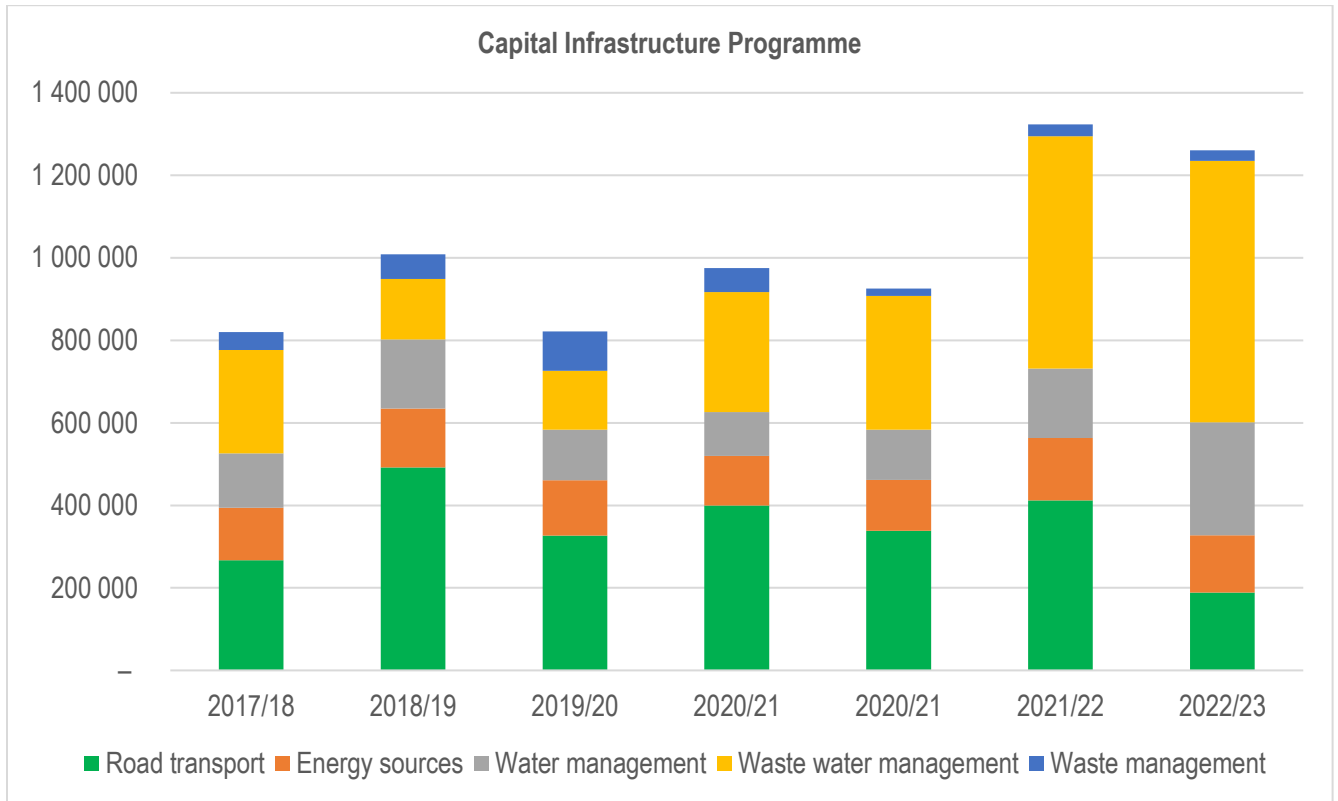
The following table indicates the Draft 2021/2022 Medium-Term Capital Budget per service. It depicts that for the 2021/2022 financial year an amount of R123 million has been appropriated for Electricity, R293 million for Human Settlements, R122 million for Local Economic Development, R338 million for Roads and Storm Water, R320 million for the Waste Water infrastructure and R126 million for Water Infrastructure.

Table 17: Consolidated Capital Budget Per Service

| SERVICE | 2021/2022 DRAFT CAPITAL BUDGET | 2022/2023 DRAFT CAPITAL BUDGET | 2023/2024 DRAFT CAPITAL BUDGET |
|---|---|---|---|
| AMENITIES | 24 150 000 | 45 920 000 | 24 450 000 |
| ELECTRICITY | 122 920 178 | 151 323 074 | 138 111 189 |
| HUMAN SETTLEMENTS | 292 884 750 | 260 600 000 | 331 085 000 |
| LOCAL ECONOMIC DEVELOPMENT | 122 000 000 | 156 800 074 | 86 850 000 |
| OTHER (FLEET) | 25 000 000 | 8 000 000 | 0 |
| PUBLIC SAFETY | 31 614 952 | 32 681 259 | 19 000 000 |
| ROADS & STORMWATER | 338 290 440 | 411 835 642 | 188 955 625 |
| SPATIAL PLANNING | 23 000 000 | 38 000 000 | 40 000 000 |
| SUPPORT SERVICES | 209 909 518 | 191 623 859 | 102 120 000 |
| TRANSPORT PLANNING | 79 317 852 | 83 340 632 | 127 116 510 |
| WASTE MANAGEMENT | 12 596 755 | 24 668 987 | 21 500 000 |
| WASTE WATER | 320 376 378 | 558 900 000 | 623 679 622 |
| WATER | 125 573 410 | 172 480 485 | 284 055 315 |
| TOTAL CAPITAL BUDGET PER SERVICE | 1 727 634 233 | 2 136 174 012 | 1 986 923 261 |

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

Figure 3: Capital Infrastructure Programme



1.7 ANNUAL BUDGET TABLES – CONSOLIDATED MUNICIPALITY

The following pages present the ten main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. The consolidated tables include the City and entity’s MTREF.

Table 18: MBRR Table A1 – Consolidated Budget Summary

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|--------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 467 400 | 1 687 667 | 1 687 667 | 1 687 667 | 1 687 667 | 1 834 764 | 1 963 198 | 2 120 253 |
| Service charges | 2 576 079 | 2 823 913 | 3 260 941 | 3 546 712 | 3 546 712 | 3 546 712 | 3 546 712 | 3 978 391 | 4 330 799 | 4 717 076 |
| Investment revenue | 126 545 | 98 251 | 70 650 | 54 473 | 46 473 | 46 473 | 46 473 | 36 923 | 38 052 | 39 216 |
| Transfers recognised - operational | 816 064 | 918 696 | 987 005 | 1 230 979 | 1 448 934 | 1 448 934 | 1 448 934 | 1 337 206 | 1 346 310 | 1 325 390 |
| Other own revenue | 852 705 | 899 521 | 921 868 | 987 720 | 995 720 | 995 720 | 995 720 | 1 088 248 | 1 204 036 | 1 276 909 |
| Total Revenue (excluding capital transfers and contributions) | 5 344 419 | 6 035 884 | 6 707 864 | 7 507 552 | 7 725 508 | 7 725 508 | 7 725 508 | 8 275 533 | 8 882 395 | 9 478 846 |
| Employee costs | 1 861 298 | 2 031 924 | 2 204 304 | 2 354 465 | 2 434 390 | 2 434 390 | 2 434 390 | 2 525 220 | 2 656 980 | 2 800 403 |
| Remuneration of councillors | 59 473 | 62 316 | 64 687 | 72 766 | 72 766 | 72 766 | 72 766 | 76 550 | 80 530 | 84 879 |
| Depreciation & asset impairment | 1 017 495 | 1 295 635 | 1 709 723 | 866 757 | 896 757 | 896 757 | 896 757 | 657 156 | 685 388 | 716 249 |
| Finance charges | 43 955 | 38 467 | 32 564 | 44 211 | 44 211 | 44 211 | 44 211 | 50 441 | 104 205 | 172 036 |
| Inventory consumed and bulk purchases | 1 635 797 | 1 715 466 | 1 868 215 | 2 185 127 | 2 176 951 | 2 176 951 | 2 176 951 | 2 489 011 | 2 723 824 | 2 980 121 |
| Transfers and grants | 59 549 | 77 040 | 131 019 | 115 981 | 129 831 | 129 831 | 129 831 | 155 819 | 138 474 | 130 005 |
| Other expenditure | 1 392 720 | 1 623 978 | 1 819 596 | 1 867 645 | 1 970 003 | 1 970 003 | 1 970 003 | 2 318 061 | 2 490 882 | 2 589 422 |
| Total Expenditure | 6 070 288 | 6 844 827 | 7 830 108 | 7 506 953 | 7 724 909 | 7 724 909 | 7 724 909 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) | (725 869) | (808 943) | (1 122 244) | 599 | 599 | 599 | 599 | 3 274 | 2 112 | 5 733 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 930 588 | 997 754 | 1 010 413 | 808 929 | 946 540 | 946 540 | 946 540 | 736 259 | 761 453 | 762 778 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | – | 279 067 | 13 811 | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 204 719 | 467 878 | | 809 528 | 947 139 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |
| Share of surplus/ (deficit) of associate | – | – | 105 406 | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 204 719 | 467 878 | 105 406 | 809 528 | 947 139 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |

Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise 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. The 2021/2022 financial year indicates an operating surplus excluding capital transfers of R3 million, it also reflect a surplus of R2 million and R6 million for the two outer years respectively.
 - 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 a combination of the current operating surplus and accumulated cash-backed surpluses and depreciation 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 municipality's budget is fully funded and cash-backed and will be generating a surplus in the two outer years of the MTREF period to ensure a more balanced funding mix for capital projects.

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 municipality continues to make progress in addressing service delivery backlogs.

Table 19: MBRR Table A2 – Consolidated Budgeted Financial Performance (revenue and expenditure by function classification)

| Functional Classification Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue - Functional | | | | | | | | | |
| <i>Governance and administration</i> | 2 166 898 | 2 726 403 | 2 674 764 | 2 908 586 | 3 058 647 | 3 058 647 | 3 121 448 | 3 309 870 | 3 452 641 |
| Executive and council | 31 030 | 22 482 | 32 555 | 32 779 | 35 021 | 35 021 | 30 340 | 24 049 | 26 236 |
| Finance and administration | 2 135 868 | 2 703 921 | 2 642 208 | 2 875 807 | 3 023 625 | 3 023 625 | 3 091 108 | 3 285 821 | 3 426 406 |
| Internal audit | — | — | — | — | — | — | — | — | — |
| <i>Community and public safety</i> | 283 734 | 381 581 | 472 593 | 622 417 | 810 815 | 810 815 | 671 267 | 679 170 | 777 939 |
| Community and social services | 27 483 | 24 784 | 24 613 | 31 934 | 31 934 | 31 934 | 33 233 | 36 049 | 45 421 |
| Sport and recreation | 49 331 | 4 521 | 4 363 | 6 183 | 6 183 | 6 183 | 6 701 | 7 237 | 7 852 |
| Public safety | 62 639 | 166 093 | 153 127 | 190 904 | 190 904 | 190 904 | 206 645 | 223 176 | 242 146 |
| Housing | 144 247 | 185 279 | 290 187 | 393 365 | 581 762 | 581 762 | 424 653 | 412 669 | 482 478 |
| Health | 35 | 903 | 304 | 32 | 32 | 32 | 35 | 37 | 40 |
| <i>Economic and environmental services</i> | 470 294 | 504 859 | 498 342 | 513 478 | 499 770 | 499 770 | 414 643 | 432 048 | 296 797 |
| Planning and development | 119 042 | 221 106 | 292 360 | 300 689 | 294 255 | 294 255 | 242 130 | 243 850 | 230 955 |
| Road transport | 350 079 | 282 681 | 205 143 | 208 873 | 201 600 | 201 600 | 168 435 | 183 793 | 61 064 |
| Environmental protection | 1 174 | 1 071 | 839 | 3 915 | 3 915 | 3 915 | 4 078 | 4 404 | 4 778 |
| <i>Trading services</i> | 3 334 669 | 3 678 505 | 4 050 682 | 4 228 210 | 4 249 140 | 4 249 140 | 4 701 830 | 5 134 749 | 5 624 306 |
| Energy sources | 1 752 375 | 1 854 974 | 1 957 799 | 2 273 390 | 2 154 080 | 2 154 080 | 2 467 771 | 2 705 852 | 2 926 889 |
| Water management | 558 449 | 796 939 | 921 274 | 864 701 | 960 105 | 960 105 | 1 081 450 | 1 187 037 | 1 307 972 |
| Waste water management | 651 352 | 602 556 | 603 286 | 602 537 | 623 167 | 623 167 | 618 192 | 662 056 | 759 214 |
| Waste management | 372 493 | 424 035 | 568 323 | 487 582 | 511 788 | 511 788 | 534 416 | 579 804 | 630 231 |
| <i>Other</i> | 21 215 | 25 418 | 35 708 | 43 789 | 53 675 | 53 675 | 102 605 | 88 011 | 89 940 |
| Total Revenue - Functional | 6 276 809 | 7 316 767 | 7 732 088 | 8 316 481 | 8 672 048 | 8 672 048 | 9 011 792 | 9 643 848 | 10 241 624 |
| Expenditure - Functional | | | | | | | | | |
| <i>Governance and administration</i> | 1 310 076 | 1 151 325 | 1 313 645 | 1 531 830 | 1 596 456 | 1 596 456 | 1 676 292 | 1 732 923 | 1 815 833 |
| Executive and council | 351 894 | 390 860 | 437 806 | 436 341 | 459 691 | 459 691 | 436 772 | 436 820 | 482 691 |
| Finance and administration | 948 537 | 751 422 | 866 396 | 1 081 979 | 1 123 255 | 1 123 255 | 1 225 592 | 1 281 447 | 1 317 691 |
| Internal audit | 9 644 | 9 043 | 9 442 | 13 510 | 13 510 | 13 510 | 13 928 | 14 657 | 15 452 |
| <i>Community and public safety</i> | 617 898 | 1 013 339 | 1 005 038 | 1 073 889 | 1 191 789 | 1 191 789 | 1 220 803 | 1 307 917 | 1 367 877 |
| Community and social services | 99 350 | 116 150 | 137 194 | 150 844 | 171 780 | 171 780 | 171 103 | 181 926 | 193 829 |
| Sport and recreation | 290 313 | 317 603 | 353 214 | 305 910 | 312 022 | 312 022 | 351 567 | 371 817 | 393 703 |
| Public safety | 86 798 | 480 926 | 425 979 | 436 528 | 449 565 | 449 565 | 468 561 | 499 077 | 521 737 |
| Housing | 105 092 | 57 397 | 45 567 | 133 967 | 206 898 | 206 898 | 176 381 | 198 763 | 200 672 |
| Health | 36 346 | 41 263 | 43 084 | 46 641 | 51 525 | 51 525 | 53 191 | 56 335 | 57 935 |
| <i>Economic and environmental services</i> | 962 249 | 1 276 481 | 1 578 877 | 847 591 | 886 485 | 886 485 | 913 062 | 984 669 | 1 031 605 |
| Planning and development | 200 575 | 448 728 | 573 903 | 259 799 | 284 471 | 284 471 | 352 035 | 356 495 | 334 355 |
| Road transport | 738 605 | 803 260 | 977 756 | 558 138 | 572 360 | 572 360 | 529 647 | 594 883 | 661 889 |
| Environmental protection | 23 069 | 24 493 | 27 218 | 29 654 | 29 654 | 29 654 | 31 379 | 33 291 | 35 361 |
| <i>Trading services</i> | 3 103 545 | 3 318 934 | 3 706 925 | 3 920 661 | 3 916 578 | 3 916 578 | 4 305 181 | 4 712 109 | 5 105 393 |
| Energy sources | 1 854 018 | 2 027 332 | 2 126 985 | 2 400 027 | 2 376 919 | 2 376 919 | 2 792 478 | 3 067 650 | 3 325 431 |
| Water management | 623 453 | 599 867 | 654 320 | 695 248 | 683 791 | 683 791 | 743 316 | 818 530 | 889 479 |
| Waste water management | 303 305 | 301 628 | 377 346 | 444 158 | 457 520 | 457 520 | 340 855 | 367 425 | 418 212 |
| Waste management | 322 769 | 390 107 | 548 274 | 381 229 | 398 348 | 398 348 | 428 531 | 458 505 | 472 271 |
| <i>Other</i> | 80 109 | 86 862 | 120 552 | 132 981 | 133 600 | 133 600 | 156 921 | 142 663 | 152 405 |
| Total Expenditure - Functional | 6 073 878 | 6 846 941 | 7 725 037 | 7 506 953 | 7 724 909 | 7 724 909 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) for the year | 202 931 | 469 826 | 7 052 | 809 528 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |

Explanatory notes to MBRR Table A2 – Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

1. Table A2 above is an overview of the budgeted financial performance in relation to revenue and expenditure per functional classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital).
3. The surplus of R739 million reflected in the 2021/2022 financial year includes Transfers recognised - capital (Capital Grants and Donations received), while the expenditure category excludes these transfers.
4. As a general principle the revenues for the Trading Services should exceed their expenditures. The City is undertaking a detailed study of the functions that are operating at a deficit to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.

Table 20: MBRR Table A3 – Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue by Vote | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 1 138 | 419 | 90 | – | 822 | 822 | – | – | – |
| Vote 02 - Directorate - Municipal Manager | 30 698 | 22 544 | 32 547 | 32 128 | 34 370 | 34 370 | 29 636 | 23 289 | 25 411 |
| Vote 03 - Directorate - Human Settlement | 144 247 | 185 279 | 290 187 | 393 365 | 581 762 | 581 762 | 424 653 | 412 669 | 482 478 |
| Vote 04 - Directorate - Chief Financial Officer | 2 131 393 | 2 658 911 | 2 610 630 | 2 855 470 | 3 003 042 | 3 003 042 | 3 046 979 | 3 246 302 | 3 385 489 |
| Vote 05 - Directorate - Corporate Services | 11 830 | 14 021 | 10 957 | 12 166 | 11 590 | 11 590 | 11 205 | 12 261 | 12 826 |
| Vote 06 - Directorate - Infrastructure Services | 3 235 535 | 3 537 151 | 3 687 501 | 3 949 502 | 3 938 952 | 3 938 952 | 4 335 849 | 4 738 738 | 5 055 139 |
| Vote 07 - Directorate - Spatial Planning And Development | 110 342 | 247 553 | 249 564 | 172 866 | 166 432 | 166 432 | 110 826 | 114 991 | 135 009 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 139 394 | 166 997 | 153 431 | 190 936 | 190 936 | 190 936 | 206 679 | 223 214 | 242 187 |
| Vote 09 - Directorate - Municipal Services | 450 480 | 454 412 | 598 138 | 529 614 | 553 821 | 553 821 | 578 428 | 627 495 | 688 283 |
| Vote 10 - Directorate - Economic Development & Agencies | 21 753 | 29 480 | 99 044 | 180 434 | 190 320 | 190 320 | 267 537 | 244 888 | 214 802 |
| Total Revenue by Vote | 6 276 809 | 7 316 767 | 7 732 088 | 8 316 481 | 8 672 048 | 8 672 048 | 9 011 792 | 9 643 848 | 10 241 624 |
| Expenditure by Vote to be appropriated | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 229 773 | 264 677 | 310 518 | 290 855 | 307 796 | 307 796 | 314 150 | 328 650 | 342 165 |
| Vote 02 - Directorate - Municipal Manager | 176 395 | 199 632 | 134 884 | 148 158 | 155 519 | 155 519 | 137 938 | 124 237 | 129 783 |
| Vote 03 - Directorate - Human Settlement | 105 092 | 57 397 | 45 567 | 133 967 | 206 898 | 206 898 | 176 381 | 198 763 | 200 672 |
| Vote 04 - Directorate - Chief Financial Officer | 616 299 | 380 705 | 434 456 | 627 891 | 678 938 | 678 938 | 821 683 | 854 435 | 866 384 |
| Vote 05 - Directorate - Corporate Services | 124 686 | 154 396 | 224 517 | 243 553 | 254 346 | 254 346 | 229 053 | 243 341 | 282 408 |
| Vote 06 - Directorate - Infrastructure Services | 3 348 091 | 3 800 756 | 4 237 858 | 4 161 751 | 4 155 153 | 4 155 153 | 4 491 096 | 4 935 772 | 5 392 073 |
| Vote 07 - Directorate - Spatial Planning And Development | 293 906 | 500 010 | 627 806 | 282 856 | 285 630 | 285 630 | 278 533 | 298 345 | 311 524 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 368 787 | 526 944 | 474 180 | 488 866 | 506 583 | 506 583 | 527 368 | 561 520 | 586 350 |
| Vote 09 - Directorate - Municipal Services | 731 278 | 843 598 | 1 060 783 | 861 939 | 906 310 | 906 310 | 976 964 | 1 039 430 | 1 088 486 |
| Vote 10 - Directorate - Economic Development & Agencies | 79 571 | 118 827 | 174 468 | 267 116 | 267 734 | 267 734 | 319 093 | 295 790 | 273 267 |
| Total Expenditure by Vote | 6 073 878 | 6 846 941 | 7 725 037 | 7 506 953 | 7 724 909 | 7 724 909 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) for the year | 202 931 | 469 826 | 7 052 | 809 528 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |

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

1. Table A3 above 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 indicates the operating surplus or deficit of a vote.

Table 21: MBRR Table A4 – Consolidated Budgeted Financial Performance (revenue and expenditure by source and type)

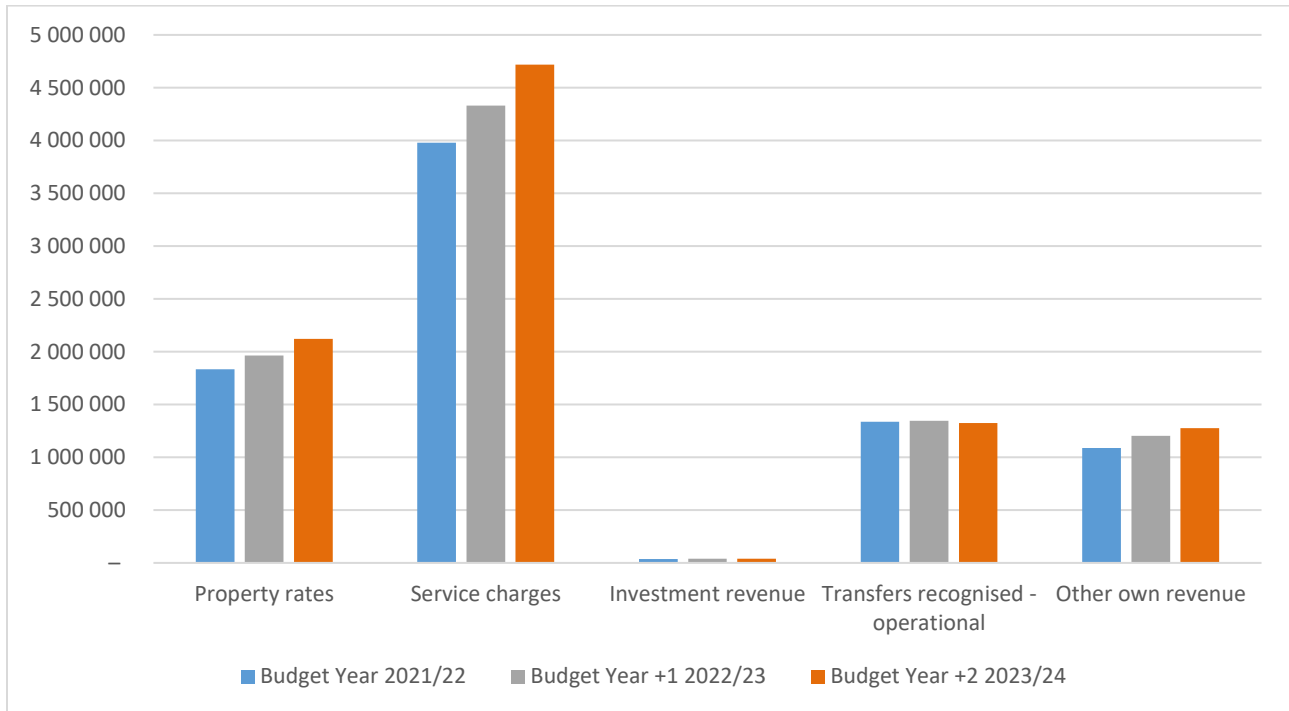
| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|--------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 467 400 | 1 687 667 | 1 687 667 | 1 687 667 | 1 834 764 | 1 963 198 | 2 120 253 |
| Service charges - electricity revenue | 1 659 783 | 1 739 494 | 1 838 105 | 2 184 209 | 2 066 209 | 2 066 209 | 2 367 669 | 2 578 392 | 2 807 869 |
| Service charges - water revenue | 366 159 | 503 580 | 709 744 | 631 338 | 729 338 | 729 338 | 795 708 | 868 117 | 947 984 |
| Service charges - sanitation revenue | 304 956 | 328 923 | 377 249 | 397 037 | 412 037 | 412 037 | 447 060 | 485 060 | 527 261 |
| Service charges - refuse revenue | 245 181 | 251 916 | 335 843 | 334 128 | 339 128 | 339 128 | 367 954 | 399 230 | 433 963 |
| Rental of facilities and equipment | 20 068 | 20 704 | 22 652 | 20 885 | 19 299 | 19 299 | 20 959 | 22 636 | 24 560 |
| Interest earned - external investments | 126 545 | 98 251 | 70 650 | 54 473 | 46 473 | 46 473 | 36 923 | 38 052 | 39 216 |
| Interest earned - outstanding debtors | 49 322 | 67 093 | 122 587 | 88 009 | 101 009 | 101 009 | 109 696 | 118 471 | 128 541 |
| Dividends received | | | | | | | | | |
| Fines, penalties and forfeits | 23 698 | 24 938 | 10 864 | 19 712 | 19 712 | 19 712 | 21 407 | 23 120 | 25 085 |
| Licences and permits | 14 250 | 14 300 | 12 587 | 17 343 | 17 343 | 17 343 | 18 835 | 20 341 | 22 070 |
| Agency services | 25 683 | 26 198 | 23 428 | 43 909 | 43 909 | 43 909 | 43 070 | 46 195 | 49 782 |
| Transfers and subsidies | 816 064 | 918 696 | 987 005 | 1 230 979 | 1 448 934 | 1 448 934 | 1 337 206 | 1 346 310 | 1 325 390 |
| Other revenue | 719 685 | 746 286 | 725 497 | 797 862 | 794 448 | 794 448 | 874 282 | 973 272 | 1 026 870 |
| Gains | – | – | 4 254 | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | 5 344 419 | 6 035 884 | 6 707 864 | 7 507 552 | 7 725 508 | 7 725 508 | 8 275 533 | 8 882 395 | 9 478 846 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 1 861 298 | 2 031 924 | 2 204 304 | 2 354 465 | 2 434 390 | 2 434 390 | 2 525 220 | 2 656 980 | 2 800 403 |
| Remuneration of councillors | 59 473 | 62 316 | 64 687 | 72 766 | 72 766 | 72 766 | 76 550 | 80 530 | 84 879 |
| Debt impairment | 321 277 | 373 183 | 601 842 | 497 286 | 497 286 | 497 286 | 813 842 | 881 160 | 854 666 |
| Depreciation & asset impairment | 1 017 495 | 1 295 635 | 1 709 723 | 866 757 | 896 757 | 896 757 | 657 156 | 685 388 | 716 249 |
| Finance charges | 43 955 | 38 467 | 32 564 | 44 211 | 44 211 | 44 211 | 50 441 | 104 205 | 172 036 |
| Bulk purchases - electricity | 1 345 952 | 1 395 329 | 1 528 586 | 1 779 698 | 1 754 307 | 1 754 307 | 2 010 261 | 2 208 472 | 2 426 228 |
| Inventory consumed | 289 846 | 320 137 | 339 629 | 405 429 | 422 643 | 422 643 | 478 751 | 515 352 | 553 893 |
| Contracted services | – | – | 683 679 | 829 196 | 945 855 | 945 855 | 952 865 | 1 017 970 | 1 087 473 |
| Transfers and subsidies | 59 549 | 77 040 | 131 019 | 115 981 | 129 831 | 129 831 | 155 819 | 138 474 | 130 005 |
| Other expenditure | 1 050 429 | 1 204 471 | 520 392 | 541 164 | 526 862 | 526 862 | 551 355 | 591 753 | 647 283 |
| Losses | 21 014 | 46 325 | 13 683 | – | – | – | – | – | – |
| Total Expenditure | 6 070 288 | 6 844 827 | 7 830 108 | 7 506 953 | 7 724 909 | 7 724 909 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) | (725 869) | (808 943) | (1 122 244) | 599 | 599 | 599 | 3 274 | 2 112 | 5 733 |
| Transfers and subsidies - capital (monetary allocations) (National / | 930 588 | 997 754 | 1 010 413 | 808 929 | 946 540 | 946 540 | 736 259 | 761 453 | 762 778 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher | | | 13 811 | – | – | – | – | – | – |
| Transfers and subsidies - capital (in-kind - all) | | 279 067 | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 204 719 | 467 878 | (98 020) | 809 528 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |
| Taxation | | | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | 204 719 | 467 878 | (98 020) | 809 528 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |
| Attributable to minorities | | | | | | | | | |
| Surplus/(Deficit) attributable to | 204 719 | 467 878 | (98 020) | 809 528 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |
| Share of surplus/ (deficit) of associate | – | – | 105 406 | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 204 719 | 467 878 | 7 387 | 809 528 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |

Explanatory notes to MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure by source and type)

1. Total operating revenue is R8.27 billion in 2021/2022 and escalates to R8.88 billion and R9.48 billion by 2022/2023 and 2023/2024 respectively. This represents a year-on-year increase of 7.12% for 2021/2022 financial year, 7.33% for 2022/2023 financial year and remains at 6.71% for the 2023/2024 financial year.
2. Revenue to be generated from property rates is R1.83 billion in the 2021/2022 financial year and increases to R1.96 billion in 2022/2023 and further increases to R2.12 billion in 2023/2024. The property rates represent 22% of the operating revenue base of the City and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term. The projected tariff is 8% in 2021/2022 financial year, 7% in 2022/2023 and back to 8% in 2023/2024.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R3.98 billion for the 2021/2022 financial year and increasing to R4.72 billion by 2023/2034. For the 2021/2022 financial year, services charges amount to 48% of the total revenue base and it remains stagnant over the MTREF period.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. Transfers & Subsidies decreases from R1.34 billion in 2021/2022 to R1.32 billion in 2023/2034.

The graph below provides a view of the main sources of revenue over the MTREF.

Figure 4: Revenue by source



5. Electricity Bulk Purchases have increased from 2021/2022 financial year as a result of an annual increase, escalating from R2.01 billion to R2.43 billion in 2023/2024.
6. Employee Related Costs are one of the main cost drivers within the City's operating expenditure budget increasing from R2.52 billion in 2021/2022 to R2.8 billion in 2023/2024. The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2020 has come to an end and a new agreement is under consultation. The 2021/2022 MTREF has made a provision of 5.2% salary increases (CPI+1.3%).
7. Employee Related Costs and Electricity Bulk Purchases are the main cost drivers within the municipality. Ongoing operational gains and efficiencies are continuously identified to lessen the impact of wage and bulk tariff increases in future years.

8. Depreciation & Asset Impairment totals R657 million for the 2021/2022 financial year. The calculation of depreciation on new capital expenditure is based on variables such as asset class and lifespan depending on the nature of the asset. This figure represents the cost component of the depreciation.

9. Contracted Services increases from R953 million in 2021/2022 to R1.09 billion in 2023/2024 and includes budgetary provision for repairs and maintenance.

The graph below provides a view of the main expenditure types over the MTREF.

Figure 5: Expenditure by type

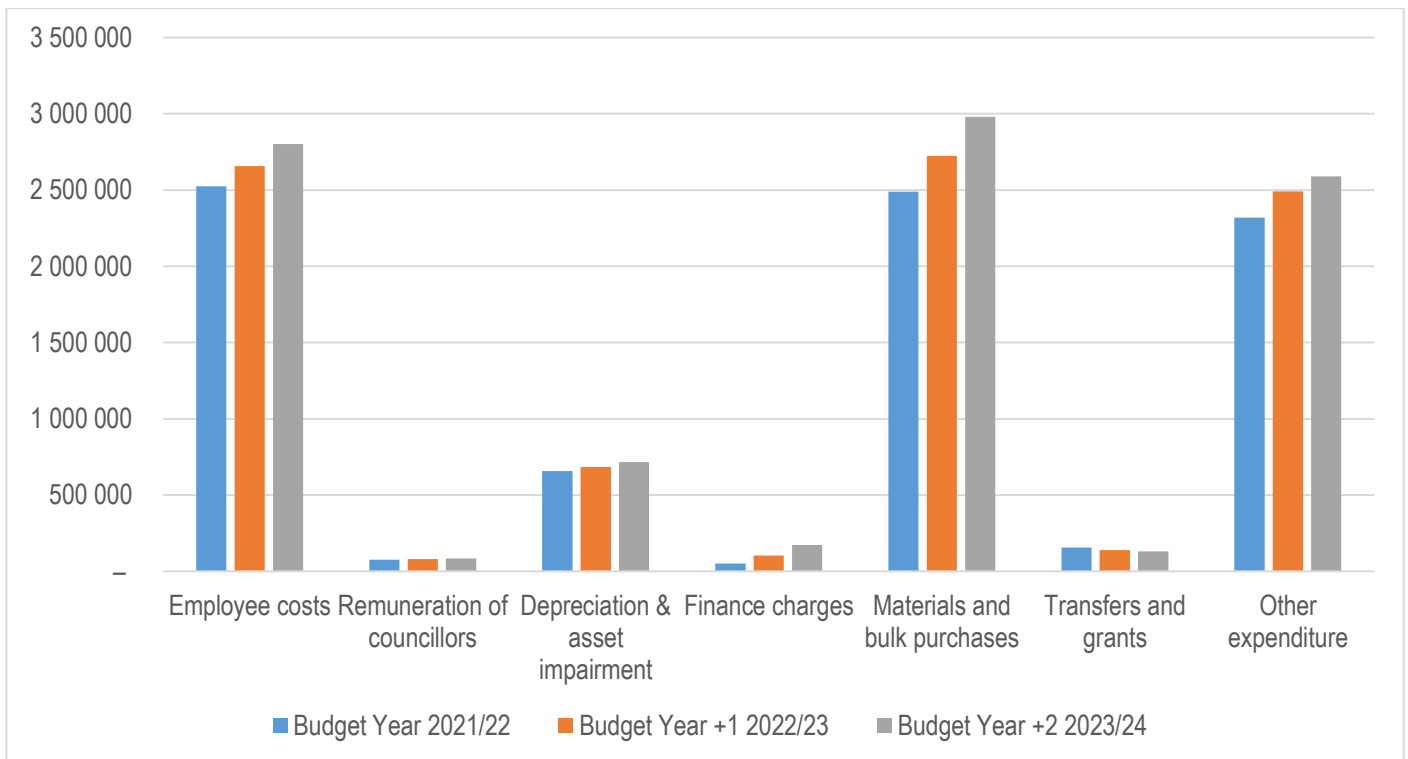


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

| Vote Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital expenditure - Vote | | | | | | | | | |
| Multi-year expenditure to be appropriated | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 2 425 | 2 699 | 2 783 | 4 000 | 3 061 | 3 061 | 3 800 | 500 | 500 |
| Vote 02 - Directorate - Municipal Manager | 46 578 | 138 443 | 777 | 5 669 | 5 669 | 5 669 | 4 969 | 600 | 600 |
| Vote 03 - Directorate - Human Settlement | 131 608 | 154 871 | 268 249 | 312 493 | 429 079 | 429 079 | 293 385 | 261 100 | 331 585 |
| Vote 04 - Directorate - Chief Financial Officer | 10 963 | 23 152 | 69 252 | 83 094 | 145 680 | 145 680 | 183 298 | 178 644 | 93 020 |
| Vote 05 - Directorate - Corporate Services | 1 414 | 655 | 30 114 | 13 499 | 19 475 | 19 475 | 12 082 | 4 830 | 500 |
| Vote 06 - Directorate - Infrastructure Services | 858 332 | 1 020 173 | 737 607 | 928 515 | 952 253 | 952 253 | 932 660 | 1 303 039 | 1 235 302 |
| Vote 07 - Directorate - Spatial Planning And Development | 136 743 | 229 832 | 232 207 | 158 200 | 168 685 | 168 685 | 102 818 | 121 841 | 167 617 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 19 559 | 34 533 | 8 257 | 20 973 | 40 473 | 40 473 | 27 115 | 30 181 | 17 000 |
| Vote 09 - Directorate - Municipal Services | 92 198 | 120 108 | 137 421 | 49 310 | 113 075 | 113 075 | 42 247 | 74 589 | 49 450 |
| Vote 10 - Directorate - Economic Development & Agencies | 32 430 | 35 549 | 62 929 | 84 485 | 158 301 | 158 301 | 125 261 | 160 850 | 91 350 |
| Capital multi-year expenditure sub-total | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |
| Single-year expenditure to be appropriated | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | - | - | - | - | - | - | - | - | - |
| Vote 02 - Directorate - Municipal Manager | - | - | - | - | - | - | - | - | - |
| Vote 03 - Directorate - Human Settlement | - | - | - | - | - | - | - | - | - |
| Vote 04 - Directorate - Chief Financial Officer | - | - | - | - | - | - | - | - | - |
| Vote 05 - Directorate - Corporate Services | - | - | - | - | - | - | - | - | - |
| Vote 06 - Directorate - Infrastructure Services | - | - | - | - | - | - | - | - | - |
| Vote 07 - Directorate - Spatial Planning And Development | - | - | - | - | - | - | - | - | - |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | - | - | - | - | - | - | - | - | - |
| Vote 09 - Directorate - Municipal Services | - | - | - | - | - | - | - | - | - |
| Vote 10 - Directorate - Economic Development & Agencies | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Vote | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |

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

| Vote Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Capital Expenditure - Functional | | | | | | | | | |
| Governance and administration | 172 856 | 252 178 | 133 207 | 153 162 | 225 905 | 225 905 | 250 149 | 222 574 | 125 620 |
| Executive and council | 49 002 | 137 947 | 32 649 | 20 518 | 20 214 | 20 214 | 10 930 | 4 830 | 1 000 |
| Finance and administration | 123 854 | 111 036 | 100 558 | 132 644 | 205 691 | 205 691 | 239 219 | 217 744 | 124 620 |
| Internal audit | – | 3 196 | – | – | – | – | – | – | – |
| Community and public safety | 182 770 | 248 314 | 316 498 | 362 267 | 525 036 | 525 036 | 344 650 | 337 201 | 373 035 |
| Community and social services | 10 721 | 22 562 | 12 081 | 10 800 | 22 655 | 22 655 | 13 500 | 24 900 | 14 750 |
| Sport and recreation | 35 136 | 37 560 | 27 961 | 18 100 | 39 773 | 39 773 | 10 650 | 21 020 | 9 700 |
| Public safety | 4 783 | 31 692 | 7 107 | 20 373 | 32 921 | 32 921 | 22 000 | 29 181 | 16 000 |
| Housing | 131 608 | 154 871 | 268 249 | 312 493 | 429 079 | 429 079 | 293 385 | 261 100 | 331 585 |
| Health | 522 | 1 628 | 1 102 | 500 | 608 | 608 | 5 115 | 1 000 | 1 000 |
| Economic and environmental services | 390 459 | 708 798 | 544 794 | 543 957 | 553 875 | 553 875 | 422 869 | 507 426 | 329 572 |
| Planning and development | 121 441 | 215 787 | 215 553 | 148 810 | 154 176 | 154 176 | 84 578 | 95 591 | 140 617 |
| Road transport | 266 693 | 491 793 | 327 124 | 395 147 | 399 699 | 399 699 | 338 290 | 411 836 | 188 956 |
| Environmental protection | 2 325 | 1 218 | 2 117 | – | – | – | – | – | – |
| Trading services | 553 666 | 516 918 | 494 097 | 518 879 | 575 144 | 575 144 | 587 467 | 911 873 | 1 071 346 |
| Energy sources | 127 663 | 143 106 | 133 475 | 121 377 | 120 066 | 120 066 | 123 420 | 151 823 | 138 611 |
| Water management | 132 049 | 166 997 | 122 702 | 104 191 | 106 566 | 106 566 | 121 543 | 167 950 | 274 055 |
| Waste water management | 249 859 | 146 835 | 142 609 | 272 800 | 290 921 | 290 921 | 324 406 | 563 430 | 633 680 |
| Waste management | 44 096 | 59 981 | 95 312 | 20 510 | 57 590 | 57 590 | 18 097 | 28 669 | 25 000 |
| Other | 32 498 | 33 807 | 60 999 | 81 975 | 155 791 | 155 791 | 122 500 | 157 100 | 87 350 |
| Total Capital Expenditure - Functional | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |
| Funded by: | | | | | | | | | |
| National Government | 834 202 | 886 601 | 903 947 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Provincial Government | – | 7 456 | 1 579 | – | – | – | – | – | – |
| District Municipality | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial) | – | – | – | – | – | – | – | – | – |
| Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 229 | – | (1 425) | – | – | – | – | – | – |
| Transfers recognised - capital | 834 431 | 894 057 | 904 101 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Borrowing | – | – | – | 230 800 | 230 800 | 230 800 | 279 176 | 560 900 | 703 680 |
| Internally generated funds | 497 818 | 865 958 | 645 495 | 623 019 | 860 921 | 860 921 | 714 959 | 817 571 | 524 466 |
| Total Capital Funding | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2021/2022 R1.73 billion has been allocated, R2.14 billion in 2022/2023 and R1.99 billion in 2023/2024.
3. The capital programme is funded from National Government Grants (Capital Transfers), Internally Generated Funds from prior and current year surpluses and depreciation and Borrowings. For 2021/2022, Capital transfers represent 43% of Capital Expenditure and decreases to 39% by 2023/2024.
4. It needs to be noted that the institution has made a strategic decision to utilize own funds to mainly replace existing infrastructure assets in the urban core of the City. The total amount of own funding is R715 million in 2021/2022, it increases to R817 million in the 2022/2023 financial year and decreases to R524 million in 2023/2024 financial year.
5. Borrowing has been provided for the 2021/2022 financial year at R279 million, increasing to R561 million in 2022/2023 and further increases to R704 million in the 2023/2024 financial year.

Table 23: MBRR Table A6 - Consolidated Budgeted Financial Position

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| ASSETS | | | | | | | | | | |
| Current assets | | | | | | | | | | |
| Cash | 165 104 | 247 014 | 254 758 | 80 155 | 80 155 | 80 155 | 80 155 | 80 500 | 80 700 | 80 700 |
| Call investment deposits | 1 660 393 | 924 619 | 1 118 953 | 1 025 604 | 817 702 | 817 702 | 817 702 | 1 039 591 | 681 932 | 667 814 |
| Consumer debtors | 897 283 | 974 079 | 1 265 717 | 945 195 | 945 195 | 945 195 | 945 195 | 1 177 084 | 1 116 708 | 1 261 658 |
| Other debtors | 354 209 | 583 606 | 626 704 | 609 869 | 609 869 | 609 869 | 609 869 | 609 869 | 635 483 | 663 445 |
| Current portion of long-term receivables | - | - | - | - | - | - | - | - | - | - |
| Inventory | 42 790 | 37 178 | 32 832 | 38 851 | 38 851 | 38 851 | 38 851 | 40 366 | 42 061 | 43 912 |
| Total current assets | 3 119 778 | 2 766 496 | 3 298 964 | 2 699 673 | 2 491 772 | 2 491 772 | 2 491 772 | 2 947 410 | 2 556 885 | 2 717 528 |
| Non current assets | | | | | | | | | | |
| Long-term receivables | - | - | 491 | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - | - | - | - |
| Investment property | 392 623 | 401 546 | 406 526 | 419 616 | 440 830 | 440 830 | 440 830 | 422 380 | 440 120 | 459 486 |
| Investment in Associate | 567 925 | 597 392 | 702 799 | 624 275 | 624 275 | 624 275 | 624 275 | 648 622 | 675 864 | 705 602 |
| Property, plant and equipment | 18 227 831 | 19 744 457 | 19 261 389 | 21 422 360 | 21 749 207 | 21 749 207 | 21 749 207 | 22 251 717 | 23 187 155 | 24 210 132 |
| Biological | - | - | - | - | - | - | - | - | - | - |
| Intangible | 23 863 | 19 903 | 14 975 | 20 799 | 43 278 | 43 278 | 43 278 | 21 674 | 21 718 | 19 932 |
| Other non-current assets | 50 382 | 50 513 | 50 513 | 52 787 | 57 759 | 57 759 | 57 759 | 52 483 | 54 688 | 57 094 |
| Total non current assets | 19 262 624 | 20 813 812 | 20 436 692 | 22 539 836 | 22 915 348 | 22 915 348 | 22 915 348 | 23 396 876 | 24 379 545 | 25 452 245 |
| TOTAL ASSETS | 22 382 402 | 23 580 308 | 23 735 656 | 25 239 509 | 25 407 120 | 25 407 120 | 25 407 120 | 26 344 286 | 26 936 430 | 28 169 773 |
| LIABILITIES | | | | | | | | | | |
| Current liabilities | | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 52 572 | 57 974 | 54 396 | 48 750 | 48 750 | 48 750 | 48 750 | 49 496 | 62 573 | 56 020 |
| Consumer deposits | 60 013 | 64 109 | 70 143 | 66 994 | 66 994 | 66 994 | 66 994 | 69 607 | 72 530 | 75 721 |
| Trade and other payables | 1 342 595 | 1 297 520 | 1 795 473 | 907 862 | 861 130 | 861 130 | 861 130 | 1 265 497 | 1 143 848 | 1 059 377 |
| Provisions | 286 465 | 295 253 | 258 291 | 308 539 | 308 539 | 308 539 | 308 539 | 268 365 | 279 636 | 291 940 |
| Total current liabilities | 1 741 645 | 1 714 855 | 2 178 304 | 1 332 145 | 1 285 413 | 1 285 413 | 1 285 413 | 1 652 964 | 1 558 587 | 1 483 059 |
| Non current liabilities | | | | | | | | | | |
| Borrowing | 345 554 | 287 581 | 233 185 | 366 485 | 366 485 | 366 485 | 366 485 | 364 229 | 849 478 | 1 503 690 |
| Provisions | 698 648 | 690 722 | 764 792 | 721 804 | 721 804 | 721 804 | 721 804 | 794 619 | 827 993 | 864 425 |
| Total non current liabilities | 1 044 202 | 978 302 | 997 977 | 1 088 289 | 1 088 289 | 1 088 289 | 1 088 289 | 1 158 848 | 1 677 471 | 2 368 115 |
| TOTAL LIABILITIES | 2 785 847 | 2 693 157 | 3 176 281 | 2 420 434 | 2 373 702 | 2 373 702 | 2 373 702 | 2 811 812 | 3 236 058 | 3 851 174 |
| NET ASSETS | 19 596 555 | 20 887 151 | 20 559 375 | 22 819 075 | 23 033 418 | 23 033 418 | 23 033 418 | 23 532 474 | 23 700 372 | 24 318 600 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 10 550 325 | 11 020 151 | 11 103 577 | 12 508 060 | 12 722 403 | 12 722 403 | 12 722 403 | 13 707 900 | 13 463 165 | 13 630 956 |
| Reserves | 9 046 230 | 9 866 999 | 9 455 799 | 10 311 014 | 10 311 014 | 10 311 014 | 10 311 014 | 9 824 575 | 10 237 207 | 10 687 644 |
| TOTAL COMMUNITY WEALTH/EQUITY | 19 596 555 | 20 887 151 | 20 559 375 | 22 819 075 | 23 033 418 | 23 033 418 | 23 033 418 | 23 532 474 | 23 700 372 | 24 318 600 |

Explanatory notes to MBRR Table A6 - Budgeted Financial Position

1. MBRR table A6 is consistent with international standards of good financial management practice and improves understandability for stakeholders 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. MBRR table A6 is supported by an extensive table of notes (MBRR table SA3) providing a detailed analysis of the major components of a number of items, including:
 - i. Call investments deposits;
 - ii. Consumer debtors;
 - iii. Property, plant and equipment;
 - iv. Trade and other payables;
 - v. Provisions non-current;
 - vi. Changes in net assets; and
 - vii. 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 debts. 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 24: MBRR Table A7 - Consolidated Budgeted Cash Flow Statement

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 261 964 | 1 435 647 | 1 435 647 | 1 435 647 | 1 435 647 | 1 577 897 | 1 688 350 | 1 855 222 |
| Service charges | 2 576 079 | 2 823 913 | 2 804 410 | 3 162 626 | 3 115 254 | 3 115 254 | 3 115 254 | 3 421 416 | 3 724 487 | 4 127 442 |
| Other revenue | 456 442 | 444 790 | 627 837 | 809 829 | 755 334 | 755 334 | 755 334 | 841 555 | 933 585 | 1 004 822 |
| Transfers and Subsidies - Operational | 817 569 | 921 187 | 986 694 | 1 126 922 | 1 239 197 | 1 239 197 | 1 239 197 | 1 337 206 | 1 346 310 | 1 325 390 |
| Transfers and Subsidies - Capital | 930 588 | 998 245 | 1 024 224 | 974 549 | 1 323 855 | 1 323 855 | 1 323 855 | 736 259 | 761 453 | 762 778 |
| Interest | 176 012 | 165 784 | 193 236 | 165 029 | 164 446 | 164 446 | 164 446 | 131 261 | 139 937 | 151 690 |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | (4 346 374) | (5 407 264) | (4 804 666) | (5 761 958) | (5 729 972) | (5 729 972) | (5 729 972) | (6 595 001) | (7 071 056) | (7 600 158) |
| Finance charges | (43 960) | (38 467) | (32 564) | (41 004) | (33 003) | (33 003) | (33 003) | (50 441) | (104 205) | (172 036) |
| Transfers and Grants | (39 330) | (47 193) | (131 019) | (48 175) | (138 061) | (138 061) | (138 061) | (155 819) | (138 474) | (130 005) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 1 500 050 | 1 156 497 | 1 930 117 | 1 823 466 | 2 132 697 | 2 132 697 | 2 132 697 | 1 244 334 | 1 280 388 | 1 325 146 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | 15 235 | 2 226 | 49 | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | (1 332 249) | (1 760 015) | (1 670 114) | (1 737 413) | (2 233 410) | (2 233 410) | (2 233 410) | (1 727 634) | (2 136 174) | (1 986 923) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (1 317 014) | (1 757 789) | (1 670 065) | (1 737 413) | (2 233 410) | (2 233 410) | (2 233 410) | (1 727 634) | (2 136 174) | (1 986 923) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | 69 582 | - | - | - | 279 176 | 560 900 | 703 680 |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | (47 642) | (52 572) | (57 974) | (56 849) | (55 619) | (55 619) | (55 619) | (49 496) | (62 573) | (56 020) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (47 642) | (52 572) | (57 974) | 12 733 | (55 619) | (55 619) | (55 619) | 229 680 | 498 327 | 647 659 |
| NET INCREASE/ (DECREASE) IN CASH HELD | 135 395 | (653 864) | 202 078 | 98 786 | (156 332) | (156 332) | (156 332) | (253 620) | (357 459) | (14 118) |
| Cash/cash equivalents at the year begin: | 1 690 102 | 1 825 497 | 1 171 633 | 1 551 516 | 1 171 633 | 1 171 633 | 1 171 633 | 1 373 711 | 1 120 091 | 762 632 |
| Cash/cash equivalents at the year end: | 1 825 497 | 1 171 633 | 1 373 711 | 1 650 302 | 1 015 301 | 1 015 301 | 1 015 301 | 1 120 091 | 762 632 | 748 514 |

Explanatory notes to MBRR 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. The cash and cash equivalents decrease from R1.12 billion in the 2021/2022 period to R763 million in the 2022/2023 financial year and slightly decreases over the MTREF to R749 million by 2023/2024 financial year. The decrease in collection rate is the contributing factor to the decrease in cash and cash equivalents.
4. Provision has been made for the repayment of borrowing to the amount of R279 million for the 2021/2022 financial year, based on the capital repayment in terms of the loan agreement.

Table 25: MBRR Table A8 – Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Cash and investments available | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 825 497 | 1 171 633 | 1 373 711 | 1 650 302 | 1 015 301 | 1 015 301 | 1 015 301 | 1 120 091 | 762 632 | 748 514 |
| Other current investments > 90 days | - | 0 | - | (544 544) | (117 444) | (117 444) | (117 444) | (0) | 0 | 0 |
| Non current assets - Investments | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | 1 825 497 | 1 171 633 | 1 373 711 | 1 105 758 | 897 857 | 897 857 | 897 857 | 1 120 091 | 762 632 | 748 514 |
| Application of cash and investments | | | | | | | | | | |
| Unspent conditional transfers | 245 352 | 210 610 | 531 507 | 235 958 | 377 280 | 377 280 | 377 280 | 352 235 | 275 429 | 230 748 |
| Unspent borrowing | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | | | | | | | | | | |
| Other working capital requirements | (41 586) | (329 644) | (309 854) | (679 721) | (840 613) | (840 613) | (840 613) | (599 092) | (614 657) | (829 151) |
| Other provisions | 296 925 | 306 411 | 389 248 | 322 870 | 322 870 | 322 870 | 322 870 | 337 722 | 353 257 | 353 257 |
| Long term investments committed | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | | | | | | | | | | |
| Total Application of cash and investments: | 500 691 | 187 378 | 610 901 | (120 893) | (140 463) | (140 463) | (140 463) | 90 866 | 14 030 | (245 146) |
| Surplus(shortfall) | 1 324 806 | 984 255 | 762 810 | 1 226 651 | 1 038 320 | 1 038 320 | 1 038 320 | 1 029 226 | 748 602 | 993 660 |

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2021/2022 to 2023/2024 the surplus decreases from R1.03 billion to R994 million.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2021/2022 MTREF is funded with a surplus.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2021/2022 MTREF the end objective of the medium-term framework was to ensure the budget is funded and aligned to section 18 of the MFMA.

MBRR Table A9 – Consolidated Asset Management (continued)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| CAPITAL EXPENDITURE | | | | | | | | | |
| Total Upgrading of Existing Assets | 334 151 | 403 642 | 311 922 | 204 353 | 839 374 | 839 374 | 677 972 | 1 102 133 | 882 901 |
| <i>Roads Infrastructure</i> | 127 486 | 169 777 | 70 505 | 111 281 | 339 962 | 339 962 | 252 224 | 375 758 | 171 317 |
| <i>Storm water Infrastructure</i> | – | – | – | – | – | – | – | – | – |
| <i>Electrical Infrastructure</i> | 50 330 | 28 020 | 43 348 | 15 000 | – | – | 10 000 | 25 000 | 30 000 |
| <i>Water Supply Infrastructure</i> | 38 668 | 66 431 | 19 459 | 13 291 | 10 482 | 10 482 | 7 155 | 7 155 | 7 155 |
| <i>Sanitation Infrastructure</i> | 62 798 | 28 518 | 65 638 | 9 000 | 282 652 | 282 652 | 301 376 | 542 900 | 617 680 |
| <i>Solid Waste Infrastructure</i> | – | 2 794 | – | 3 000 | – | – | – | – | – |
| Infrastructure | 279 282 | 295 540 | 198 949 | 151 573 | 633 097 | 633 097 | 570 755 | 950 813 | 826 151 |
| Community Facilities | 27 229 | 67 539 | 64 547 | 22 600 | 46 499 | 46 499 | 34 744 | 80 900 | 25 750 |
| Sport and Recreation Facilities | 10 366 | 15 819 | 16 095 | 14 750 | 125 252 | 125 252 | 54 700 | 54 450 | 24 400 |
| Community Assets | 37 595 | 83 359 | 80 641 | 37 350 | 171 751 | 171 751 | 89 444 | 135 350 | 50 150 |
| Heritage Assets | – | – | 1 544 | 500 | 1 950 | 1 950 | 1 000 | 1 000 | 1 000 |
| Investment properties | – | – | – | – | – | – | – | – | – |
| Operational Buildings | 14 455 | 23 706 | 28 793 | 14 930 | 31 771 | 31 771 | 14 873 | 13 570 | 4 000 |
| Housing | 1 116 | – | – | – | – | – | – | – | – |
| Other Assets | 15 572 | 23 706 | 28 793 | 14 930 | 31 771 | 31 771 | 14 873 | 13 570 | 4 000 |
| Biological or Cultivated Assets | – | – | – | – | – | – | – | – | – |
| Intangible Assets | – | – | – | – | – | – | – | – | – |
| Computer Equipment | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | – | – | – | – | – | – | – | – | – |
| Transport Assets | – | – | – | – | – | – | – | – | – |
| Land | – | – | – | – | – | – | 1 500 | 1 000 | 1 000 |
| Zoo's, Marine and Non-biological Animals | 1 702 | 1 037 | 1 995 | – | 805 | 805 | 400 | 400 | 600 |
| Total Capital Expenditure | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |
| <i>Roads Infrastructure</i> | 252 037 | 735 592 | 558 282 | 631 474 | 629 614 | 629 614 | 481 264 | 536 651 | 396 772 |
| <i>Storm water Infrastructure</i> | – | 16 250 | 156 443 | 40 610 | 44 974 | 44 974 | 28 860 | 21 300 | 30 210 |
| <i>Electrical Infrastructure</i> | 127 035 | 173 580 | 163 336 | 185 119 | 191 661 | 191 661 | 182 701 | 247 641 | 224 631 |
| <i>Water Supply Infrastructure</i> | 132 049 | 186 233 | 149 787 | 187 989 | 189 977 | 189 977 | 322 084 | 341 582 | 390 880 |
| <i>Sanitation Infrastructure</i> | 249 859 | 207 793 | 168 143 | 341 871 | 431 199 | 431 199 | 382 206 | 615 880 | 702 530 |
| <i>Solid Waste Infrastructure</i> | 43 262 | 49 727 | 39 919 | 4 000 | 10 931 | 10 931 | – | – | – |
| <i>Information and Communication Infrastructure</i> | 289 231 | 88 336 | 17 253 | 4 000 | 4 000 | 4 000 | 3 000 | 2 500 | – |
| Infrastructure | 1 093 473 | 1 457 512 | 1 253 162 | 1 395 063 | 1 502 357 | 1 502 357 | 1 400 116 | 1 765 554 | 1 745 023 |
| Community Facilities | 31 770 | 92 049 | 77 635 | 39 900 | 71 023 | 71 023 | 70 144 | 132 900 | 65 400 |
| Sport and Recreation Facilities | 16 413 | 28 611 | 16 933 | 14 850 | 125 302 | 125 302 | 55 150 | 59 150 | 26 500 |
| Community Assets | 48 183 | 120 660 | 94 567 | 54 750 | 196 326 | 196 326 | 125 294 | 192 050 | 91 900 |
| Heritage Assets | – | 839 | 5 526 | 1 500 | 3 975 | 3 975 | 2 500 | 3 000 | 1 800 |
| Investment properties | – | – | – | – | – | – | – | – | – |
| Operational Buildings | 53 403 | 30 238 | 34 166 | 17 430 | 44 203 | 44 203 | 30 173 | 59 239 | 35 000 |
| Housing | 1 116 | – | – | 28 450 | 84 009 | 84 009 | 41 000 | 14 200 | 37 000 |
| Other Assets | 54 520 | 30 238 | 34 166 | 45 880 | 128 212 | 128 212 | 71 173 | 73 439 | 72 000 |
| Biological or Cultivated Assets | – | – | – | – | – | – | – | – | – |
| Licences and Rights | – | 4 506 | 54 397 | 58 014 | 36 356 | 36 356 | 9 731 | 7 012 | 2 606 |
| Intangible Assets | – | 4 506 | 54 397 | 58 014 | 36 356 | 36 356 | 9 731 | 7 012 | 2 606 |
| Computer Equipment | 2 948 | 8 907 | 2 892 | 5 431 | 5 731 | 5 731 | 2 507 | 731 | 815 |
| Furniture and Office Equipment | 8 925 | 11 792 | 9 133 | 21 734 | 31 281 | 31 281 | 23 862 | 12 338 | 12 179 |
| Machinery and Equipment | 12 264 | 39 996 | 46 466 | 18 406 | 53 744 | 53 744 | 27 048 | 34 400 | 23 000 |
| Transport Assets | 110 235 | 84 529 | 47 292 | 59 460 | 76 963 | 76 963 | 44 003 | 32 250 | 22 000 |
| Land | – | – | – | – | – | – | 21 000 | 15 000 | 15 000 |
| Zoo's, Marine and Non-biological Animals | 1 702 | 1 037 | 1 995 | – | 805 | 805 | 400 | 400 | 600 |
| TOTAL CAPITAL EXPENDITURE - Asset class | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |

MBRR Table A9 – Asset Management (continued)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | |
| ASSET REGISTER SUMMARY - PPE (WDV) | 15 534 095 | 16 178 273 | 15 437 296 | 20 587 500 | 20 810 986 | 20 810 986 | 21 567 379 | 22 141 925 | 23 316 507 |
| <i>Roads Infrastructure</i> | 5 106 606 | 4 869 820 | 4 752 462 | 4 575 645 | 4 592 401 | 4 592 401 | 4 759 078 | 4 951 412 | 5 163 033 |
| <i>Storm water Infrastructure</i> | (33 418) | (71 241) | (96 470) | 17 686 | 17 686 | 17 686 | 18 162 | 18 362 | 18 625 |
| <i>Electrical Infrastructure</i> | 3 626 306 | 3 777 319 | 3 423 469 | 4 904 098 | 4 925 089 | 4 925 089 | 5 193 218 | 5 412 202 | 5 557 806 |
| <i>Water Supply Infrastructure</i> | 2 244 450 | 2 598 080 | 2 468 644 | 3 284 634 | 3 288 303 | 3 288 303 | 3 445 354 | 3 628 759 | 3 880 529 |
| <i>Sanitation Infrastructure</i> | 1 304 571 | 1 742 648 | 1 765 574 | 3 524 970 | 3 556 645 | 3 556 645 | 3 666 801 | 3 819 908 | 3 979 588 |
| <i>Solid Waste Infrastructure</i> | (1 826) | (3 069) | 107 939 | 1 071 186 | 1 071 186 | 1 071 186 | 1 112 962 | 1 159 707 | 1 210 734 |
| <i>Rail Infrastructure</i> | (65) | (133) | (226) | – | – | – | – | – | – |
| <i>Coastal Infrastructure</i> | – | – | – | – | – | – | – | – | – |
| <i>Information and Communication Infrastructure</i> | – | 75 | 75 | 178 662 | 178 662 | 178 662 | 184 474 | 191 596 | 197 416 |
| Infrastructure | 12 246 624 | 12 913 500 | 12 421 467 | 17 556 882 | 17 629 972 | 17 629 972 | 18 380 049 | 19 181 944 | 20 007 731 |
| Community Assets | 1 260 724 | 1 276 985 | 1 121 344 | 292 856 | 316 581 | 316 581 | 347 060 | 328 834 | 367 396 |
| Heritage Assets | 49 780 | 49 780 | 50 513 | 52 787 | 57 759 | 57 759 | 52 483 | 54 688 | 57 094 |
| Investment properties | 427 563 | 401 546 | 406 526 | 419 616 | 440 830 | 440 830 | 422 380 | 440 120 | 459 486 |
| Other Assets | 1 126 478 | 980 728 | 916 328 | 1 529 563 | 1 545 034 | 1 545 034 | – | – | – |
| Biological or Cultivated Assets | – | – | – | – | – | – | 1 626 007 | 1 707 813 | 1 766 747 |
| Intangible Assets | 17 281 | 21 140 | 14 975 | 20 799 | 43 278 | 43 278 | 21 674 | 21 718 | 19 932 |
| Computer Equipment | (2 903) | 541 | 499 | 32 120 | 32 020 | 32 020 | 30 183 | 29 618 | 30 469 |
| Furniture and Office Equipment | 42 295 | 49 206 | 57 709 | 500 600 | 507 939 | 507 939 | 500 624 | 186 696 | 438 002 |
| Machinery and Equipment | 29 629 | 46 109 | 38 137 | 68 632 | 97 573 | 97 573 | 83 808 | 94 099 | 84 598 |
| Transport Assets | 336 624 | 356 676 | 328 140 | 105 487 | 131 844 | 131 844 | 94 633 | 87 563 | 75 832 |
| Land | – | 81 658 | 81 658 | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | – | 404 | – | 8 158 | 8 158 | 8 158 | 8 476 | 8 832 | 9 221 |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 15 534 095 | 16 178 273 | 15 437 296 | 20 587 500 | 20 810 986 | 20 810 986 | 21 567 379 | 22 141 925 | 23 316 507 |
| EXPENDITURE OTHER ITEMS | 1 373 395 | 1 687 953 | 2 091 968 | 1 265 791 | 1 308 917 | 1 308 917 | 1 082 701 | 1 196 041 | 1 308 607 |
| Depreciation | 1 017 495 | 1 295 635 | 1 709 723 | 866 757 | 896 757 | 896 757 | 657 156 | 685 388 | 716 249 |
| Repairs and Maintenance by Asset Class | 355 900 | 392 318 | 382 245 | 399 034 | 412 160 | 412 160 | 425 544 | 510 653 | 592 358 |
| <i>Roads Infrastructure</i> | 68 674 | 112 702 | 103 553 | 104 822 | 104 822 | 104 822 | 109 434 | 131 321 | 152 333 |
| <i>Storm water Infrastructure</i> | 7 997 | 11 713 | 10 266 | 10 929 | 10 929 | 10 929 | 11 410 | 13 692 | 15 883 |
| <i>Electrical Infrastructure</i> | 35 389 | 36 743 | 35 473 | 36 306 | 36 306 | 36 306 | 37 904 | 45 485 | 52 762 |
| <i>Water Supply Infrastructure</i> | 2 783 | 2 162 | 2 711 | 3 270 | 3 270 | 3 270 | 3 414 | 4 097 | 4 753 |
| <i>Sanitation Infrastructure</i> | 29 427 | 29 232 | 32 199 | 26 552 | 26 552 | 26 552 | 27 721 | 33 265 | 38 587 |
| <i>Solid Waste Infrastructure</i> | 2 218 | 2 010 | 1 121 | 1 268 | 1 268 | 1 268 | 1 324 | 1 589 | 1 843 |
| Infrastructure | 146 488 | 194 562 | 185 323 | 183 149 | 183 149 | 183 149 | 191 208 | 229 450 | 266 162 |
| Community Facilities | 6 994 | 5 830 | 5 245 | 5 226 | 4 726 | 4 726 | 4 934 | 5 921 | 6 869 |
| Sport and Recreation Facilities | 2 613 | 1 805 | 1 769 | 1 758 | 1 758 | 1 758 | 1 835 | 2 202 | 2 555 |
| Community Assets | 9 607 | 7 635 | 7 014 | 6 984 | 6 484 | 6 484 | 6 770 | 8 124 | 9 423 |
| Heritage Assets | – | – | 9 | 9 | 9 | 9 | 10 | 12 | 13 |
| Investment properties | – | – | – | – | – | – | – | – | – |
| Operational Buildings | 36 769 | 23 151 | 24 548 | 28 205 | 29 295 | 29 295 | 29 758 | 35 709 | 41 422 |
| Housing | – | – | – | – | – | – | – | – | – |
| Other Assets | 36 769 | 23 151 | 24 548 | 28 205 | 29 295 | 29 295 | 29 758 | 35 709 | 41 422 |
| Biological or Cultivated Assets | – | – | – | – | – | – | – | – | – |
| Licences and Rights | – | – | – | 653 | 653 | 653 | 682 | 819 | 949 |
| Intangible Assets | – | – | – | 653 | 653 | 653 | 682 | 819 | 949 |
| Computer Equipment | 2 311 | 1 233 | 672 | 1 181 | 1 181 | 1 181 | 1 233 | 1 479 | 1 716 |
| Furniture and Office Equipment | 5 183 | 7 651 | 5 146 | 7 535 | 7 816 | 7 816 | 8 171 | 9 805 | 11 373 |
| Machinery and Equipment | 125 740 | 127 316 | 132 224 | 142 073 | 154 293 | 154 293 | 161 511 | 193 552 | 223 885 |
| Transport Assets | 29 802 | 30 770 | 27 308 | 29 243 | 29 278 | 29 278 | 26 203 | 31 705 | 37 414 |
| Land | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | – | – | – | – | – | – | – | – | – |
| TOTAL EXPENDITURE OTHER ITEMS | 1 373 395 | 1 687 953 | 2 091 968 | 1 265 791 | 1 308 917 | 1 308 917 | 1 082 701 | 1 196 041 | 1 308 607 |
| <i>Renewal and upgrading of Existing Assets as % of total c</i> | 34,0% | 32,8% | 41,1% | 27,4% | 49,5% | 49,5% | 56,9% | 64,5% | 60,4% |
| <i>Renewal and upgrading of Existing Assets as % of deprec</i> | 44,5% | 44,5% | 37,3% | 52,5% | 112,4% | 112,4% | 149,7% | 201,0% | 167,7% |
| <i>R&M as a % of PPE</i> | 2,0% | 2,0% | 2,0% | 1,9% | 1,9% | 1,9% | 1,9% | 2,2% | 2,4% |
| <i>Renewal and upgrading and R&M as a % of PPE</i> | 5,0% | 6,0% | 7,0% | 4,0% | 7,0% | 7,0% | 7,0% | 9,0% | 8,0% |

Explanatory notes to MBRR Table A9 – Asset Management

1. Table A9 provides an overview of municipal capital allocations to acquiring new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. In the 2021/2022 financial year BCMM has allocated 56.9% of its capital budget towards asset upgrading and renewal and 2% for Repairs and Maintenance as a percentage of PPE, which is at current replacement.
3. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE. It should be borne in mind that Buffalo City Metropolitan Municipality budgets has valued its infrastructural assets on the revaluation model and therefore the above percentage allocations should be adjusted accordingly to reflect the increase in asset values due to different valuation methodologies.

Table 27: MBRR Table A10 – Consolidated Basic Service Delivery Measurement

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------|----------------|----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Household service targets | | | | | | | | | |
| Water: | | | | | | | | | |
| Piped water inside dwelling | 118 000 | 122 000 | 122 000 | 122 308 | 122 308 | 122 308 | 122 308 | 122 562 | 122 816 |
| Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| Using public tap (at least min.service level) | 105 000 | 126 407 | 126 607 | 128 222 | 128 222 | 128 222 | 128 222 | 128 968 | 129 714 |
| Other water supply (at least min.service level) | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | 223 000 | 248 407 | 248 607 | 250 530 | 250 530 | 250 530 | 250 530 | 251 530 | 252 530 |
| Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| No water supply | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| <i>Below Minimum Service Level sub-total</i> | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| Total number of households | 224 000 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| Sanitation/sewerage: | | | | | | | | | |
| Flush toilet (connected to sewerage) | 158 571 | 176 208 | 165 708 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 |
| Flush toilet (with septic tank) | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 |
| Chemical toilet | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 |
| Pit toilet (ventilated) | 36 298 | 42 536 | 47 087 | 50 679 | 50 679 | 50 679 | 50 679 | 54 179 | 57 179 |
| Other toilet provisions (> min.service level) | 19 808 | 4 590 | 16 444 | 12 852 | 12 852 | 12 852 | 12 852 | - | - |
| <i>Minimum Service Level and Above sub-total</i> | 223 658 | 232 315 | 238 220 | 241 812 | 241 812 | 241 812 | 241 812 | 232 460 | 235 460 |
| Bucket toilet | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (< min.service level) | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| No toilet provisions | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| Total number of households | 225 447 | 234 104 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| Energy: | | | | | | | | | |
| Electricity (at least min.service level) | 7 002 | 7 002 | 5 692 | 5 692 | 5 692 | 5 598 | 5 598 | 5 598 | 5 598 |
| Electricity - prepaid (min.service level) | 120 805 | 12 106 | 127 623 | 128 623 | 128 623 | 128 623 | 129 623 | 130 623 | 131 623 |
| <i>Minimum Service Level and Above sub-total</i> | 127 807 | 19 108 | 133 315 | 134 315 | 134 315 | 134 221 | 135 221 | 136 221 | 137 221 |
| Electricity (< min.service level) | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| Other energy sources | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| Total number of households | 167 807 | 58 108 | 170 815 | 171 815 | 171 815 | 171 721 | 172 221 | 172 721 | 173 221 |

MBRR Table A10 – Consolidated Basic Service Delivery Measurement (continued)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------|----------------|----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| <u>Refuse:</u> | | | | | | | | | |
| Removed at least once a week | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| <i>Minimum Service Level and Above sub-total</i> | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| Removed less frequently than once a week | 1 980 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 |
| Using communal refuse dump | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Using own refuse dump | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Other rubbish disposal | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| No rubbish disposal | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| <i>Below Minimum Service Level sub-total</i> | 1 990 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 |
| Total number of households | 129 227 | 169 110 | 169 239 | 169 239 | 169 239 | 169 239 | 175 639 | 175 639 | 175 639 |
| <u>Households receiving Free Basic Service</u> | | | | | | | | | |
| Water (6 kilolitres per household per month) | 48 915 | 43 452 | 43 479 | 40 119 | 40 119 | 40 119 | 42 619 | 45 119 | 47 619 |
| Sanitation (free minimum level service) | 48 915 | 44 194 | 46 655 | 32 576 | 32 576 | 32 576 | 35 076 | 37 576 | 40 076 |
| Electricity/other energy (50kwh per household per month) | 68 180 | 77 394 | 81 304 | 72 569 | 72 569 | 72 569 | 75 069 | 77 569 | 80 069 |
| Refuse (removed at least once a week) | 48 915 | 47 742 | 50 259 | 34 619 | 34 619 | 34 619 | 37 119 | 39 619 | 42 119 |
| <u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u> | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | 169 134 | 182 891 | 206 416 | 177 412 | 177 412 | 177 412 | 193 557 | 211 170 | 230 598 |
| Sanitation (free sanitation service to indigent households) | – | 66 845 | 56 381 | 86 450 | 86 450 | 86 450 | 93 799 | 101 772 | 110 626 |
| Electricity/other energy (50kwh per indigent household per month) | (7 281) | 45 971 | 49 660 | 67 124 | 67 124 | 67 124 | 76 918 | 83 763 | 91 218 |
| Refuse (removed once a week for indigent households) | – | 117 687 | 104 312 | 146 502 | 146 502 | 146 502 | 158 955 | 172 466 | 187 470 |
| <u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u> | – | – | – | – | – | – | – | – | – |
| Total cost of FBS provided | 161 852 | 413 393 | 416 769 | 477 489 | 477 489 | 477 489 | 523 228 | 569 171 | 619 912 |
| <u>Highest level of free service provided per household</u> | | | | | | | | | |
| Property rates (R value threshold) | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 |
| Water (kilolitres per household per month) | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Sanitation (kilolitres per household per month) | – | – | – | – | – | – | – | – | – |
| Sanitation (Rand per household per month) | 105 | 114 | 86 | 94 | 94 | 94 | 102 | 111 | 120 |
| Electricity (kwh per household per month) | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 |
| <u>Revenue cost of subsidised services provided (R'000)</u> | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA | 33 089 | 109 517 | 107 071 | 214 804 | 214 804 | 214 804 | 233 527 | 249 873 | 269 863 |
| Water (in excess of 6 kilolitres per indigent household per month) | – | – | – | – | – | – | – | – | – |
| Sanitation (in excess of free sanitation service to indigent households) | – | – | – | – | – | – | – | – | – |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | – | – | – | – | – | – | – | – | – |
| Refuse (in excess of one removal a week for indigent households) | – | – | – | – | – | – | – | – | – |
| Municipal Housing - rental rebates | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | |
| Other | | | | | | | | | |
| Total revenue cost of subsidised services provided | 33 089 | 109 517 | 107 071 | 214 804 | 214 804 | 214 804 | 233 527 | 249 873 | 269 863 |

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

The Budget Steering Committee has been established in terms Section 53 of the MFMA and Municipal Budget Reporting Regulations.

The Budget Steering Committee consists of the City Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance. The Portfolio MMC for Municipal Services, MMC for Infrastructure Services, MMC for Spatial Planning & Development and MMC for Corporate Services are also member of the Budget Steering Committee meetings as appointed by the Executive Mayor.

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 IDP/Budget Process Overview

Buffalo City's IDP and Budget development was undertaken through an inclusive, integrated and procedurally consistent manner in line with an approved IDP/Budget/PMS Process Plan and Time Schedule which was compiled in accordance with Section 28 and 29 of the Municipal Systems Act and Section 21(1) of the Municipal Finance Management Act. A revised IDP/Budget/PMS Process Plan and Time Schedule IDP was approved by Council because some planned engagements were rescheduled as a result of challenges experienced due to the COVID-19 Global Pandemic.

The budget process is governed by the Municipal Finance Management Act 56 of 2003 and the Municipal Systems Act 32 of 2000. The objective process is to ensure good governance and accountability and enables the municipality to involve residents and other stakeholders in the budgeting process.

In terms of Section 16 of the Municipal Finance Management Act (MFMA) No 56, 2003:

- 1) “The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year”.
- 2) “In order for a municipality to comply with subsection (1), the mayor of the municipality must table an annual budget at a council meeting at least 90 days before the start of the budget year”.

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 Executive Mayor has established a Budget Steering Committee, which consists of the Portfolio Head for Finance (Chairperson), Portfolio Head for Municipal Services, Portfolio Head for Infrastructure Services, Portfolio Head for Spatial Planning & Development, Portfolio Head for Corporate Services and Senior Managers.

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

Section 28 (1) of the Municipal Systems Act requires each municipality to adopt a process in writing to guide the planning, drafting, adoption and review of its Integrated Development Plan. In compliance with this requirement Buffalo City Metropolitan Municipality adopted the plan on 4 September 2020.

Table 28: Key activities in the compilation of the draft 2021/2026 IDP and MTREF Budget

| NO | ACTIVITY DESCRIPTION | DATES ACHIEVED |
|--------------------------------------|--|-------------------------|
| PREPARATION PHASE | | |
| 1 | Mayoral Committee: <ul style="list-style-type: none"> To consider and recommend that IDP/Budget/PMS Process Plan and Time Schedule be approved by Council (at least 10 months before the start of the budget year) | 04/08/2020 |
| 2 | Top Management: <ul style="list-style-type: none"> To consider 2020/2021 First Adjustment Budget & the 2019/2020 Fourth Adjustment budget and recommend being approved by Council | 07/08/2020 |
| 3 | Council: To approve - <ul style="list-style-type: none"> IDP/Budget/PMS Process Plan and Time Schedule (at least 10 months before the start of the budget year). The 2020/2021 First adjustment budget (to be tabled before 25 August 2020) and the 2019/2020 Fourth Adjustment budget. | 28/08/2020 - 04/09/2020 |
| PHASE 1: SITUATIONAL ANALYSIS | | |
| 4 | BCMM Technical IGR Core Team: To deliberate on the process of rolling out the District/Metro Development Model at BCMM and align it with the IDP/Budget/PMS Process Plan | 14/10/2020 |
| 5 | IDP/Budget/PMS Workstreams: <ul style="list-style-type: none"> To prepare draft Situational Analysis Reports for Top Management Technical Planning Session (Environmental Profile, Population Trends and Profile, Social Development Profile, Governance and Finance Development Profile, Infrastructure Development Profile, Key Development Trends, Spatial Development Profile) To assess and identify information from adopted Sector Plans against the backdrop of the SITUATIONAL ANALYSIS, including the LSDFs for integration into the IDP Review document if possible | 15, 16 & 21/10/2020 |
| 6 | Top Management Technical Planning Session: <ul style="list-style-type: none"> To reflect on progress made with implementation of strategic priorities during preceding financial years To review SITUATIONAL ANALYSIS of the metro that inform priority choices (Environmental Profile, Population Trends and Profile, Social Development Profile, Governance and Finance Development Profile, Infrastructure Development Profile, Key Development Trends, Spatial Development Profile) | 30/10/2020 |
| 7 | Ward Councillors, together with Ward Committees compile ward profiles and review current ward priorities | 01/09/2020 - 31/01/2020 |
| 8 | IDP Technical Workstream: <ul style="list-style-type: none"> To assess and identify information from adopted Sector Plans against the backdrop of the SITUATIONAL ANALYSIS, including the LSDFs for integration into the IDP Review document if possible | 15/10/2020 - 16/10/2020 |
| 9 | Coastal Region Pre-Imbizo Session <ul style="list-style-type: none"> To prepare content for the Mayoral Imbizo | 06/10/2020 |

| NO | ACTIVITY DESCRIPTION | DATES ACHIEVED |
|--|--|------------------------|
| 10 | Midland Region Pre-Imbizo Session <ul style="list-style-type: none"> To prepare content for the Mayoral Imbizo | 13/10/2020 |
| 11 | Inland Region Pre-Imbizo Session <ul style="list-style-type: none"> To prepare content for the Mayoral Imbizo | 13/10/2020 |
| 12 | Executive Mayoral Imbizo: <ul style="list-style-type: none"> To interact with ward communities to listen to needs and concerns; and provide feedback on approved programmes and projects for 2020/2021 | 24, 25, 26/10/2020 |
| PHASE 2: STRATEGIES | | |
| 13 | Submission of priority requests in relation to Catalytic Programmes to provincial sector departments and State-owned Enterprises, including Built Environment Performance Plan (BEPP) requests. | 15/10/2020 |
| 14 | Annual Evaluation of BEPPs & City Plans | 28/10/2020, 03/11/2020 |
| 15 | PATT: Knowledge Products & Training #1; Longer Term Planning #2; C88 Transformation Indicators in relation to longer term planning | 26/11/2020 |
| 16 | Metro Long-term Planning Project: <ul style="list-style-type: none"> CSP assistance to the metro with long-term planning | 17/11/2020 |
| 17 | Eastern Cape Joint Planning with NMB & BCMM: <ul style="list-style-type: none"> Joint planning between metros and their respective provincial governments facilitated by National Treasury | 06/10/2020 |
| 18 | Mayoral Lekgotla Session: <ul style="list-style-type: none"> To review strategic objectives for service delivery and development | 12-13/11/2020 |
| 19 | Council Lekgotla: <ul style="list-style-type: none"> To reflect on desired key outcomes over the remainder of Council's 5-year term based on its deep understanding of current and emerging City trends and realities as consolidated during Mayoral Lekgotla | 19-20/11/2020 |
| 20 | Council Workshop: <ul style="list-style-type: none"> To review the current budget related policies and need for compiling new budget related policies | 13/11/2020 |
| 21 | Budget Workshops with all directorates | 23/11/2020-03/12/2020 |
| 22 | IDP/OPMS Portfolio Committee: <ul style="list-style-type: none"> To review and update the IDP Vision, Mission and Strategic Objectives for recommendation to Council | 20/01/2021 |
| PHASE 3: PROGRAMMES AND PROJECTS (Identifying, prioritising, costing programmes and projects) | | |
| 23 | Council: <ul style="list-style-type: none"> To table and adopt the Statement of Financial Performance and the Implementation of the 2020/2021 budget for the second quarter & Mid-year budget and Performance assessment report ended 31 December 2020 To consider Municipal entity's proposed budget, priorities and objectives for 2021/2024 and proposed budget adjustments for 2021/2024 | 27/01/2021 |
| 24 | Ward IDP Sessions on progress made with Ward Priorities | 04 and 11/03/2021 |

| NO | ACTIVITY DESCRIPTION | DATES ACHIEVED |
|-----------------------------|---|-------------------------|
| 25 | Work sessions to do costing of prioritised projects and programmes for CAPEX and OPEX 2021/2024 MTREF | 01-08/03/2021 |
| 26 | Work sessions to set service delivery key performance indicators and targets | 22/02/2021 – 10/03/2021 |
| PHASE 4: INTEGRATION | | |
| 27 | BCMM Technical IGR Forum Workshop: <ul style="list-style-type: none"> • To allow Provincial Sector Departments and State-owned Enterprises to inform BCMM of provincial budgetary allocations and catalytic programmes. • To allow BCMM to present proposed catalytic programmes. • To identify transversal gaps and challenges to implementation of catalytic programmes and agree on action plans to address these. | 25/02/2021 |
| PHASE 5: ADOPTION | | |
| 28 | Top Management Technical Planning Session: <ul style="list-style-type: none"> • To consider and recommend the draft 2021/2026 IDP, 2021/2024 MTREF Budget and 2021/22 SDBIP | 04/03/2021 |
| 29 | Budget Steering Committee: <ul style="list-style-type: none"> • To consider the 2021/2026 draft IDP, 2021/2024 MTREF Budget and 2021/22 SDBIP | 09/03/2021 |
| 30 | Top Management Technical Planning Session <ul style="list-style-type: none"> • To consolidate the setting of key performance indicators and targets in line with the Draft IDP and Budget | 16-17/03/2021 |
| 31 | Councillors and Traditional Leaders' Workshop (11/03/2021) <ul style="list-style-type: none"> • To deliberate on the 2021/2026 draft IDP, 2021/2024 MTREF Budget and 2021/22 SDBIP | 24/03/2021 |
| 32 | Council: <ul style="list-style-type: none"> • To approve the 2021/2026 draft IDP, 2021/2024 MTREF Budget, Draft BEPP and draft policies (at least 90 days before the start of the budget year). • To approve the Draft 2019/2024 Spatial Development Framework of the metro as reviewed and aligned with the Draft 2021/2026 IDP. • To consider 2019/2020 Draft Annual Report before advertising it for public comment • To consider the proposed budget of the entity and assess the entity's (BCMDA) priorities and objectives and make recommendations. Board of Directors to consider the recommendations and, if necessary, submit a revised budget. | 31/03/2021 |

2.1.2 Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP)

Buffalo City's IDP and Budget development was undertaken through an inclusive, integrated and procedurally consistent manner in line with an approved IDP/Budget/PMS Process Plan and Time Schedule which was compiled in accordance with Section 28 and 29 of the Municipal Systems Act and Section 21(1) of the Municipal Finance Management Act. A revised IDP/Budget/PMS Process Plan and Time Schedule IDP was approved by Council because some planned engagements were rescheduled as a result of challenges experienced due to the COVID-19 Global Pandemic.

The Metro's IDP is the principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly informs the Service Delivery and Budget Implementation Plan.

With the compilation of the draft 2021/2022 MTREF, each function/directorate had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2020/2021 Service Delivery and Budget Implementation Plan. Business planning responds to the Metro's priority needs, reviewed strategic objectives and informs the detail operating budget appropriations and three-year capital programme.

The Final Service Delivery and Budget Implementation Plan (SDBIP) with Final Performance Agreements will be submitted to the Executive Mayor after the approval of the IDP and Budget; and the final SDBIP will be submitted to Council with the Performance Agreements within 28 days after the budget is tabled in Council.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the draft 2021/2022 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 draft 2021/2022 MTREF:

- City growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2020/2021 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;
- Improved and sustainable service delivery

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

2.1.4 Community Consultation

In developing its Integrated Development Plan, Buffalo City Metro takes its tune from residents and the broader public of the Metro who participate in a number of public consultation processes and programmes such as the annual Mayoral Imbizo and IDP/Budget Roadshow. It is through these engagements that residents are able to define and shape their needs and priorities which must be taken into consideration during planning and budgeting. BCMM aims to address identified needs and priorities through the 2021/2026 Integrated Development Plan and Budget as revised annually.

The draft 2021/2026 IDP and MTREF Budget as well as BEPP will be tabled at Council on 31 March 2021. Thereafter the draft documents will be made available to the community via the municipality's website, and hard copies will be made available at

customer care offices and municipal libraries. Further, consultation will be made through various media platforms, for example, radio, social media, etc. This process will be undertaken up until 12 May 2021, thereafter, a final report will be tabled at Council on 26 May 2021.

The IDP process is an outcome of an intensive and detailed series of engagements with our communities through the following key participatory democracy instruments:

- Mayoral Imbizos (held during October 2020);
- IDP/Budget/PMS Workstreams where external stakeholders also participated in the deliberations (during October 2020);
- Ward Committee engagements and activities (held throughout the 2020/2021 financial year whenever possible within the regulatory restrictions in the Covid-19 Global Pandemic); and
- IDP Ward Priorities Sessions held with Ward Councillors from each of the three functional regions on the review of Ward Priorities in preparation for the new five-year IDP.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

BCMM's IDP is the strategic framework that outlines the City's priority objectives over a 5-year period which guides the planning and budgeting within the City. During the development process an effort was made to ensure that the IDP is fully aligned with the Metro Growth and Development Strategy. Over the five-year term, the City will concentrate on the 5 strategic outcomes to be achieved by the year 2030. The following table highlights the IDP's five strategic outcomes which have directly informed the compilation of the 2021/2022 MTREF budget:

Table 29: IDP'S Five Strategic Objectives

| | |
|---|--|
| Strategic Objective 1: | An Innovative and Productive City |
| <i>To enhance the Quality of Life of the BCMM community with rapid and inclusive economic growth and falling unemployment</i> | |
| Strategic Objective 2: | A Green City |
| <i>To promote an environmentally sustainable city with optimal benefits from our natural assets.</i> | |
| Strategic Objective 3: | A Connected City |
| <i>To maintain a world class logistics network.</i> | |
| Strategic Objective 4: | A Spatially Transformed City |
| <i>To develop and maintain world class infrastructure and utilities.</i> | |
| Strategic Objective 5: | A Well-Governed City |
| <i>Promote sound financial and administrative capabilities.</i> | |

The IDP process was undertaken within the framework of National, Provincial and District policies and legislation. Some of the key informants that guide the review and refinement of IDP objectives and strategies include the following:

- National Development Plan;
- Medium-Term Strategic Framework (MTSF) 2019/2024;
- Eastern Cape Provincial Development Plan (PDP) 2030;
- Sustainable Development Goals (SDGs);
- 12 Outcomes adopted by National Cabinet in January 2010;
- BCMM Ward priorities;
- Priorities from the Mayoral Lekgotla held on 12 – 13 November 2020.

Table 30: Alignment of BCMM Strategic Objectives with National and Provincial Priorities

| BCMM Strategic Outcomes | 12 National Outcomes | Provincial Development Plan (EC Vision 2030) | National Development Plan | Sustainable Development Goals | National 10 Point Plan |
|-----------------------------------|---|---|--|---|---|
| An Innovative and Productive City | <ul style="list-style-type: none"> Decent employment through inclusive economic growth. A skilled and capable workforce to support inclusive growth. An efficient, competitive and responsive economic infrastructure network. | <ul style="list-style-type: none"> A growing, inclusive and equitable economy. Vibrant and equitably enabled communities. | <ul style="list-style-type: none"> Unemployment rate should fall from 27% in 2011 to 14% by 2020 and to 6% by 2030. Total employment should rise from 13 million to 24 million. | <ul style="list-style-type: none"> Ensure access to affordable, reliable, sustainable economic growth, full and productive employment and decent work for all. | <ul style="list-style-type: none"> Unlocking the potential of SMMEs, cooperatives, township and rural enterprises. Operation Phakisa aimed growing the ocean economy and other sectors. Encouraging private sector investment. |
| A Green City | <ul style="list-style-type: none"> Protection and enhancement of environmental assets and natural resources. | <ul style="list-style-type: none"> A growing, inclusive and equitable economy. | <ul style="list-style-type: none"> Achieve the peak, plateau and decline trajectory for greenhouse gas emissions, with the peak being achieved around 2025. By 2030, an economy-wide carbon price should be entrenched. | <ul style="list-style-type: none"> Take urgent action to combat climate change and its impacts. | <ul style="list-style-type: none"> Resolving the energy challenge. Revitalizing agriculture and the agro-processing value chain. |
| A Well-Governed City | <ul style="list-style-type: none"> Improve the quality of basic education. | <ul style="list-style-type: none"> An educated, empowered, and innovative citizenry. | <ul style="list-style-type: none"> All children should have at least two years of pre-school education. This implies about 2 million places. About 80% of schools and learners achieve 50% and above in literacy, mathematics and science in grades 3, 6, 9. | <ul style="list-style-type: none"> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. | <ul style="list-style-type: none"> N/A |

| BCMM Strategic Outcomes | 12 National Outcomes | Provincial Development Plan (EC Vision 2030) | National Development Plan | Sustainable Development Goals | National 10 Point Plan |
|------------------------------|---|--|--|---|--|
| | | | <ul style="list-style-type: none"> At least 80% of students should complete 12 years of schooling. | | |
| A Well-Governed City | <ul style="list-style-type: none"> A development-orientated public service and inclusive citizenship. | <ul style="list-style-type: none"> An educated, empowered and innovative citizenry. | <ul style="list-style-type: none"> A capable and effective state, able to enhance economic opportunities, support the development of capabilities and intervene to ensure a rising floor of social rights for the poor. | <ul style="list-style-type: none"> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. | <ul style="list-style-type: none"> Moderating workplace conflict. |
| A Spatially Transformed City | <ul style="list-style-type: none"> Improve health and life expectancy. | <ul style="list-style-type: none"> A healthy population. | <ul style="list-style-type: none"> By 2030, life expectancy should reach at least 70 for both men and women Infant mortality rate should decline from 43 to 20 per 1000 live births and the under-five mortality rate should be less than 30 per 1000, from 104 today. | <ul style="list-style-type: none"> Ensure healthy lives and promote well-being for all at all ages | <ul style="list-style-type: none"> N/A |
| A Spatially Transformed City | <ul style="list-style-type: none"> Sustainable human settlements and improved quality of household life. | <ul style="list-style-type: none"> Vibrant and equitably enabled communities (Universal access to social infrastructure). | <ul style="list-style-type: none"> The proportion of people with access to electricity should rise from 70% in 2010 to 95% by 2030, with no grid options available for the rest. Ensure that all people have access to clean, potable water and that there is enough water for agriculture and industry. | <ul style="list-style-type: none"> Ensure availability and sustainable management of water and sanitation for all. | <ul style="list-style-type: none"> State reform and boosting the role of state-owned companies, ICT infrastructure or broadband roll out, water, sanitation and transport infrastructure. |

The draft 2021/2022 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 31: MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

| Strategic Objective | Goal | Goal Code | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| A WELL GOVERNED CITY | Promote Sound financial and administrative capabilities | B | 2 117 147 | 2 389 558 | 2 654 031 | 2 898 812 | 3 048 873 | 3 048 873 | 3 086 716 | 3 280 992 | 3 422 801 |
| A SPATIALLY INTEGRATED /TRANSFORMED CITY | To develop and maintain world class infrastructure and utilities | B | 1 060 943 | 1 198 519 | 1 390 510 | 1 454 354 | 1 639 166 | 1 639 166 | 1 730 207 | 1 888 788 | 2 072 034 |
| A CONNECTED CITY | To maintain a world class logistics network | A | 1 759 925 | 1 817 826 | 1 885 118 | 2 255 911 | 2 133 994 | 2 133 994 | 2 443 726 | 2 660 768 | 2 896 739 |
| A GREEN CITY | To promote an environmental sustainable city with optimal benefits from our natural assets | B | 342 121 | 393 375 | 528 520 | 505 115 | 510 115 | 510 115 | 553 202 | 600 092 | 652 244 |
| AN INNOVATIVE AND PRODUCTIVE CITY | To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment | B | 244 860 | 241 435 | 249 684 | 393 359 | 393 359 | 393 359 | 461 683 | 451 754 | 435 028 |
| Allocations to other priorities | | | | | | | | | | | |
| Total Revenue (excluding capital transfers and contributions) | | | 5 524 997 | 6 040 712 | 6 707 864 | 7 507 552 | 7 725 508 | 7 725 508 | 8 275 533 | 8 882 395 | 9 478 846 |

Table 32: MBRR Table SA5 - Reconciliation between the IDP Strategic Objectives and budgeted operating expenditure

| Strategic Objective | Goal | Goal Code | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| A WELL GOVERNED CITY | Promote Sound financial and administrative capabilities | B | 1 116 407 | 1 002 852 | 1 113 447 | 1 199 987 | 1 278 140 | 1 278 140 | 1 390 336 | 1 432 409 | 1 470 270 |
| A SPATIALLY INTEGRATED /TRANSFORMED CITY | To develop and maintain world class infrastructure and utilities | B | 1 267 762 | 1 167 109 | 1 326 903 | 1 519 480 | 1 595 798 | 1 595 798 | 1 455 584 | 1 594 495 | 1 723 915 |
| A CONNECTED CITY | To maintain a world class logistics network | A | 2 506 333 | 3 191 053 | 3 659 490 | 3 149 827 | 3 142 605 | 3 142 605 | 3 572 716 | 3 924 866 | 4 297 334 |
| A GREEN CITY | To promote an environmental sustainable city with optimal benefits from our natural | B | 619 374 | 725 969 | 926 983 | 730 707 | 778 926 | 778 926 | 846 163 | 900 023 | 937 909 |
| AN INNOVATIVE AND PRODUCTIVE CITY | To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment | B | 595 638 | 790 797 | 803 618 | 906 951 | 929 440 | 929 440 | 1 007 460 | 1 028 489 | 1 043 686 |
| Allocations to other priorities | | | | | | | | | | | |
| Total Expenditure | | | 6 105 514 | 6 877 780 | 7 830 443 | 7 506 953 | 7 724 909 | 7 724 909 | 8 272 259 | 8 880 283 | 9 473 113 |

Table 33: MBRR Table SA6 – Reconciliation between the IDP Strategic Objectives and budgeted Capital Expenditure

| Strategic Objective | Goal | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| A WELL GOVERNED CITY | Promote Sound financial and administrative capabilities | 53 434 | 93 345 | 73 108 | 93 413 | 160 403 | 160 403 | 230 456 | 199 522 | 99 120 |
| A SPATIALLY INTEGRATED /TRANSFORMED CITY | To develop and maintain world class infrastructure and utilities | 708 083 | 885 033 | 553 650 | 701 385 | 845 179 | 845 179 | 749 492 | 1 048 496 | 1 303 276 |
| A CONNECTED CITY | To maintain a world class logistics network | 433 419 | 531 982 | 714 230 | 710 672 | 718 320 | 718 320 | 565 724 | 641 685 | 432 477 |
| A GREEN CITY | To promote an environmental sustainable city with optimal benefits from our natural assets | 28 411 | 41 489 | 108 816 | 27 510 | 65 014 | 65 014 | 75 212 | 79 069 | 44 000 |
| AN INNOVATIVE AND PRODUCTIVE CITY | To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and | 108 903 | 208 165 | 99 792 | 127 258 | 246 834 | 246 834 | 106 750 | 167 401 | 108 050 |
| Allocations to other priorities | | | | | | | | | | |
| Total Capital Expenditure | | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance, the City is developing a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

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

Table 34: MBRR Table SA7 - Measurable performance objectives

| Description | Unit of measurement | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|---|------------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| 06 - Directorate - Infrastructure Services | | | | | | | | | | |
| Energy Sources | | | | | | | | | | |
| Electricity | | | | | | | | | | |
| Address energy backlogs within BCMM | % of households with access to a basic level of electricity within BCMM area of supply | 98% | 98% | 98% | 98% | 98% | 98% | 98% | 98% | 98% |
| Address energy backlogs within BCMM | Number of dwellings provided with connections to the mains electricity supply by the municipality | 1330 | 734 | 1560 | 1000 | 1000 | 1000 | 1000 | 1000 | 1000 |
| Address energy backlogs within BCMM | Number of new highmast lights installed | 10 | 10 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Waste Water Management | | | | | | | | | | |
| Sewerage | | | | | | | | | | |
| To ensure that households within BCMM have access to basic level of sanitation services | % of households with access to basic level of sanitation | 91,0% | 92,0% | 94,0% | 94,0% | 94,0% | 94,0% | 94,0% | 94,0% | 94,0% |
| To ensure that households within BCMM have access to basic level of sanitation services | Number of ablution facilities constructed (seats) | 38 | 38 | 200 | 60 | 60 | 60 | 60 | 60 | 60 |
| To ensure that households within BCMM have high quality wastewater | Percentage of wastewater safely treated | 84,0% | 84,0% | 77,0% | 75,0% | 75,0% | 75,0% | 75,0% | 75,0% | 75,0% |
| Water Management | | | | | | | | | | |
| Water Distribution | | | | | | | | | | |
| To ensure that households within BCMM have access to basic level of water | % of households with access to basic level of water supply | 98,0% | 98,0% | 98,0% | 99,0% | 99,0% | 99,0% | 99,0% | 99,0% | 99,0% |
| To ensure that households within BCMM have access to basic level of water | Number of new water connections meeting minimum standards. | 450 | 250 | 308 | 500 | 500 | 500 | 500 | 500 | 500 |
| To ensure that households within BCMM have access to basic level of water | Percentage of water connections metered | 90,0% | 90,0% | 97,0% | 98,0% | 98,0% | 98,0% | 98,0% | 98,0% | 98,0% |
| Provision of high quality drinking water in BCMM | % Compliance of water treatment works with SANS 241 requirements | 89,0% | 99,0% | 98,0% | >95% | >95% | >95% | >95% | >95% | >95% |
| Implement the water demand and conservation projects | Number of kilo-litres reduced (physical water losses in terms of system losses) | 1515 282.04kl | 1931280k l | 4881016kl | 800000 kl | 800000 kl | 800000 kl | 800000 kl | 800000 kl | 800000 kl |
| Function 3 - (Roads) | | | | | | | | | | |
| Sub-function 1 - Roads & Stormwater | | | | | | | | | | |
| Develop and maintain world class logistics infrastructure | Number of bridges rehabilitated | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 2 | 2 |
| Develop and maintain world class logistics infrastructure | Percentage of surfaced municipal road lanes which has been resurfaced and resealed | 38,058km | 3,1% | 1,9% | 1,3% | 1,3% | 1,3% | 15km | 15km | 15km |
| Develop and maintain world class logistics infrastructure | Percentage of unsurfaced road graded | 80,2km | 11,12% | 6,701% | 4,48% | 4,48% | 4,48% | 4,48% | 4,48% | 4,48% |
| Develop and maintain world class logistics infrastructure | Length of Non Motorised Transport paths built (km) | N/A | 9.032 km | 6.671 km | 3km | 4,5km | 4,5km | 3km | 3km | 0,0% |
| Develop and maintain world class logistics infrastructure | Length of surfaced road upgraded (km) (Qumza Highway) | N/A | 0,8% | 2,5% | 1,3km | 1,23km | 1,23km | 2km | 0,5km | 1,54km |
| Develop and maintain world class logistics infrastructure | Number of speed humps constructed | 87 | 69 | 46 | 60 | 32 | 32 | 40 | 50 | 0 |

MBRR Table SA7 - Measurable performance objectives (continued)

| Description | Unit of measurement | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|---|-----------------|--------------------------------|---|----------------------|--|--------------------|---|--|--|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| 09 - Directorate - Municipal Services | | | | | | | | | | |
| Waste Management | | | | | | | | | | |
| Solid Waste Disposal (Landfill Sites) | | | | | | | | | | |
| | Percentage of known informal settlements receiving integrated waste handling services | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| | <i>To promote an environmental friendly city</i> | | | | | | | | | |
| 03 - Directorate - Human Settlements | | | | | | | | | | |
| Function 1 - Housing & Servicing of formal sites | | | | | | | | | | |
| Sub-function 1 - Housing | | | | | | | | | | |
| | Number of subsidised housing units completed | 583 | 67 | 137 | 400 | 400 | 400 | 420 | 440 | 460 |
| | <i>To promote an integrated spatial form</i> | | | | | | | | | |
| Sub-function 2 - Servicing of formal sites | | | | | | | | | | |
| | Number of formal sites serviced | 1572 | 3093 | 671 | 700 | 700 | 700 | 800 | 850 | 900 |
| | <i>To promote an integrated spatial form</i> | | | | | | | | | |
| Entity 1 - Buffalo City Metro Development Agency | | | | | | | | | | |
| 1. To collect and disseminate robust tourism, market, research, and intelligence. | 1.1. Number of research reports developed. | N/A | TIM Theoretical base developed | TIM Strategy and implementation plan developed. | | TIM Research | | 1 research output developed (TIM). | 2 Research outputs developed (TIM and visitor volume). | 2 Research outputs developed (TIM and visitor volume). |
| | 1.2. Number of Tourists from the point a facility is rolled-out into the market. | N/A | N/A | N/A | | N/A | | Facility end user report developed. | Facility end user report developed. | Facility end user report developed. |
| | 1.3. Amount of impact to Tourism (Return on Investment (ZAR)). | N/A | N/A | N/A | | N/A | | Facility Return on Investment Report. | Facility Return on Investment Report. | Facility Return on Investment Report. |
| 2. Developing and enabling signature events and tourism products - creating an enabling environment for tourism product development and hosting signature events. | 1.4. Number of world class tourism products developed | N/A | N/A | TIM Strategy and implementation plan developed. | | Content development for routes. | | Route development | Route development | Route development. |
| | 1.5. Number of opportunities created for tourism product development. | N/A | N/A | N/A | | 4 opportunities created for product development. | | 6 opportunities created for product development. | 6 opportunities created for product development. | 6 opportunities created for product development. |
| | 1.6. Number of events attracted to BCMDA facilities | N/A | N/A | N/A | | N/A | | 8 events attracted to BCMDA facilities. | 12 events attracted to BCMDA facilities. | 12 events attracted to BCMDA facilities. |

Table 35: MBRR Table SA8 - Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| <u>Borrowing Management</u> | | | | | | | | | | | |
| Credit Rating | | A1-/A | A1-/A | A1-/A | A1-/A | A1-/A | A1-/A | A1-/A | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 1,5% | 1,3% | 1,2% | 1,3% | 1,3% | 1,3% | 1,3% | 1,2% | 1,9% | 2,4% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 2,0% | 1,8% | 1,6% | 1,6% | 1,6% | 1,6% | 1,6% | 1,4% | 2,2% | 2,8% |
| Borrowed funding of 'ow n' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0,0% | 0,0% | 0,0% | 8,1% | 0,0% | 0,0% | 0,0% | 28,1% | 40,7% | 57,3% |
| <u>Safety of Capital</u> | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 3,8% | 2,9% | 2,5% | 3,6% | 3,6% | 3,6% | 3,6% | 3,7% | 8,3% | 14,1% |
| <u>Liquidity</u> | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1,8 | 1,6 | 1,5 | 2,0 | 1,9 | 1,9 | 1,9 | 1,8 | 1,6 | 1,8 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1,8 | 1,6 | 0,7 | 0,6 | 0,4 | 0,4 | 0,4 | 0,5 | 0,1 | 0,1 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 1,0 | 0,7 | 0,6 | 0,8 | 0,7 | 0,7 | 0,7 | 0,7 | 0,5 | 0,5 |
| <u>Revenue Management</u> | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 100,0% | 100,0% | 86,0% | 87,8% | 86,9% | 86,9% | 86,9% | 86,0% | 86,0% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 100,0% | 100,0% | 86,0% | 87,8% | 86,9% | 86,9% | 86,9% | 86,0% | 86,0% | 87,5% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 23,4% | 25,8% | 28,2% | 20,7% | 20,1% | 20,1% | 20,1% | 21,6% | 19,7% | 20,3% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 19,7% | 18,9% | 23,7% | 24,0% | 24,0% | 24,0% | 24,0% | 23,0% | 22,0% | 21,0% |
| <u>Creditors Management</u> | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within 'MFMA' s 65(e)) | 100,0% | 100,0% | 100,0% | 100,0% | 0,0% | 0,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Creditors to Cash and Investments | | 37,2% | 56,2% | 88,3% | 47,7% | 59,1% | 59,1% | 59,1% | 76,8% | 106,6% | 103,0% |

MBRR Table SA8 - Performance indicators and benchmarks (continued)

| Description of financial indicator | Basis of calculation | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Other Indicators | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | 262897832 | 331036051 | 290576586 | 331036051 | 331036051 | 331036051 | 331036051 | 331036051 | 331036051 | 331036051 |
| | Total Cost of Losses (Rand '000) | 236 186 | 309 839 | 271 758 | 309 840 | 309 840 | 309 840 | 309 840 | 309 839 | 309 839 | 309 839 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 17,7% | 22,2% | 19,1% | 17,0% | 17,0% | 17,0% | 17,0% | 22,2% | 22,2% | 22,2% |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | 28 861 | 29 566 | 21 513 | 20 737 | 20 737 | 20 737 | 20 737 | 17 775 | 17 775 | 17 775 |
| | Total Cost of Losses (Rand '000) | 140262906 | 158216992 | 126144567 | 121593496 | 121593496 | 121593496 | 121593496 | 104222996 | 104222996 | 104222996 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | 43,7% | 46,1% | 36,3% | 35,0% | 35,0% | 35,0% | 35,0% | 30,0% | 30,0% | 30,0% |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 34,8% | 33,7% | 32,9% | 31,4% | 31,5% | 31,5% | 31,5% | 30,5% | 29,9% | 29,5% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 35,5% | 35,0% | 33,8% | 32,3% | 32,5% | 32,5% | | 31,4% | 30,8% | 30,4% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 6,7% | 6,5% | 5,7% | 5,3% | 5,3% | 5,3% | | 5,1% | 5,7% | 6,2% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 19,9% | 22,1% | 26,0% | 12,1% | 12,2% | 12,2% | 12,2% | 8,6% | 8,9% | 9,4% |
| IDP regulation financial viability indicators | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 20,7 | 20,4 | 25,8 | 28,5 | 28,5 | 28,5 | 34,7 | 34,3 | 36,3 | 39,3 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 35,1% | 37,6% | 39,8% | 29,6% | 29,6% | 29,6% | 29,6% | 30,6% | 27,7% | 28,1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 4,6 | 2,7 | 3,0 | 3,2 | 1,9 | 1,9 | 1,9 | 2,0 | 1,3 | 1,1 |

2.3.1.1 Borrowing management

The ability of the City to raise long term borrowing is largely dependent on its creditworthiness and financial position. The City has a credit rating of A1_(za) (Short Term) and A_(za) (Long Term) together with a low gearing ratio thus enabling the City to borrow capital to fund its revenue generating infrastructure. The City is in the process of acquiring loan funding for waterworks and sewerage projects as part of capital-intensive realisation that will promote economic growth for the City. This is part of a pro-active but cautionary measure in line with section 46 of the MFMA, to invest in revenue raising infrastructure assets that have a positive return on earnings in the long run.

The following financial performance indicators have formed part of the compilation of the draft 2021/2022 MTREF budget:

- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing is slightly increasing from 1.2% in 2021/2022 to 2.4% in 2023/24 over the MTREF.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing; the average over MTREF is 42%.

2.3.1.2 Safety of capital

The debt-to-equity ratio over the MTREF period increases from 3.7% in the 2021/2022 period to 14.1% in the 2023/24 period. The ratio indicates the taking up of new loan funding.

2.3.1.3 Liquidity

Current ratio for the 2020/2021 financial year is 1.8: 1 and remains at 1.8: 1 over the MTREF. Included in the current assets is the City's debt book which has a collection ratio of 86% and the recoverability of this is considered to be obtainable.

The liquid ratio for the 2021/2022 financial year is 0.7:1 and decreases to 0.5: 1 in the 2023/24 financial year.

2.3.1.4 Revenue Management

The City has adopted an aggressive Revenue Enhancement Strategy, which includes revenue generation, accuracy of meter reading, regular supplementary valuations, and ensuring all residents receive a correct bill that the City has rendered thereby contributing to the confidence of the consumers. The current collection rate of 62.95% as at 28 February 2021 is expected to improve to 86% over the MTREF period. A Revenue Management Rollout Programme was undertaken to encourage customers to pay their municipal accounts. A Debt Incentive Scheme has also been approved by Council to encourage customers to settle their accounts and keep them up to date.

2.3.1.5 Creditors Management

The City has managed to ensure that creditors are settled within the legislated 30 days of statement, except for those that are under dispute. SMME's are paid bi-monthly. By applying daily cash flow management, the municipality has managed to ensure a 100% compliance.

2.3.1.6 Other Indicators

- i. Employee costs as a percentage of operating revenue is 30.5% in the 2021/2022 financial year and slightly decreases to 29.5% over the MTREF. Though this rate is still within the norm, the increasing trend is a concern that require close monitoring.
- ii. The electricity distribution losses are 21.3% as at 28 February 2021 and is anticipated to be 22.2% in 2023/2024. This continues to be an area of focus to reduce electricity losses. There is a program that is undertaken by the City to electrify informal dwellings which would also assist in reducing illegal connects.

- iii. The City has a Revenue Protection Unit, the main aim of this unit is to reduce the losses; however, there is a limit to what can be done with limited resources in the short term and the extent to which losses can be limited.
- iv. The overall average of non-revenue water amounts to 36.3% at 28 February 2021 and the City anticipates this to decrease to 30% by 2023/24.
- v. BCMM has developed a Water Conservation and Water Demand Management (WC/WDM) Strategy, which focuses primarily on reducing the level of non-revenue water to enhance both the financial viability of and water supply sustainability to BCMM.
- vi. The goals set in terms of this Strategy, are the following:
 - a. Reduction of non-revenue water:
 - b. Increased billed metered consumption:
 - c. Reduction of raw water treatment losses:
 - d. Ability to undertake detailed water balances:
 - e. Promotion of water use efficiency
- vii. Repairs and maintenance as a percentage of total operating revenue is on average 5.7% over the 2021/2022 MTREF period.

2.3.2 Free Basic Services: Basic Social Services Package for Indigent Households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the City. Only registered indigents qualify for the Free Basic Services.

As at 30 June 2020, the total number of Indigents is 134,425. The breakdown is as follows:

Electricity - A total of 51,547 Indigents (both urban and rural) had registered for the Free Basic Electricity.

Water - BCMM supplied 6kl of Water Free to approximately 82,878 residents in the informal settlements and rural communities within the boundaries of BCMM. With regards to rural water, the communities are already catered for as there is no registration required

at present. The register fluctuates due to new registrations and those who no longer qualify for the indigent subsidy.

In terms of the municipality's indigent Policy, registered households are entitled to 6kℓ free water (R111.24), and 50 kwh of electricity (R86.14). Registered indigents are also to receive the following monthly rebates in the 2021/2022 financial year:

- i. Property Rates – R136.15 (based on a property value of R120 000)
- ii. Refuse Removal – R286.42
- iii. Sewerage Charges – R102.08
- iv. Fire Levy – R60.23

2.3.3 Providing Clean Water and Managing Waste Water

The BCMM is the Water Services Authority and has the executive authority to provide water services within its area of jurisdiction in terms of the Municipal Structures Act 118 of 1998 or the ministerial authorisations made in terms of this Act. The primary responsibility for Water Services Authority includes:

- i. **Ensuring access:** To ensure the realisation of the right of access to water services, particularly basic water services (subject to available resources) by seeing that appropriate investments in water services infrastructure are made.
- ii. **Planning:** To prepare water services development plans to ensure effective, efficient, affordable, economical and sustainable access to water services that promote sustainable livelihoods and economic development.
- iii. **Regulation:** To regulate water services provision and Water Services Providers within the jurisdiction of the municipality and within the policy and regulatory frameworks set by DWAF through the enactment of by-laws and the regulation of contracts.
- iv. **Provision:** To ensure the provision of effective, efficient and sustainable water services (including water conservation and demand management) either by providing water services themselves or by selecting, procuring and contracting with external Water Services Providers.

BCMM provides approximately 60% of bulk potable water through Umzonyana Water Treatment Works and KWT Water Treatment Works, 40% is provided by Amatola Water as Water Services Provider.

2.3.3.1 Blue Drop Status

Buffalo City Metropolitan Municipality achieved 72.8% on Blue Drop Score as it was audited by Department of Water and Sanitation in 2014. The 2014 audit represents the last full audit carried out by the Department of Water and Sanitation. Subsequent audits have been in the form of Provisional Assessment Tools (PAT's) for which no scoring is allocated. BCMM achieved 98% compliance with SANS 241 drinking water quality standards in the second quarter SDBIP reporting for 2020/2021.

2.3.3.2 Green Drop Status

BCMM had 15 of wastewater collector and treatment systems audited. From the 2013 Green Drop Audit BCMM obtained a Green Drop status for the East Bank WWTW and an overall Green Drop Score of 80.94%. The 2013 audit represents the last full audit carried out by the Department of Water and Sanitation. Subsequent audits have been in the form of Provisional Assessment Tools (PAT's) for which no scoring is allocated. BCMM achieved 79% compliance against legislated final effluent water quality limits in the second quarter SDBIP reporting for 2020/2021.

2.3.3.3 Generic Water Services Challenges

By its nature, provision, operation and maintenance of a service like water and wastewater will be faced with various challenges, some related to budgetary constraints, while the origin of other may be related to prevailing socioeconomical factors. Currently BCMM is faced with the following water service challenges:

i. Ageing Infrastructure

Our water and wastewater network have reached its remaining useful life in various parts of our city, requiring major upgrading, refurbishments, and renewal in some

instances. The City is addressing this through its asset renewal programme which is part of its capital budget.

ii. **Provision of New Bulk Infrastructure**

There has been a constant growth in the need for provision of new bulk infrastructure and extension of existing services, due to population growth and historic backlog. The City is finalising designs to augment water supply in the Bhisho and Berlin areas through construction of a new Kei Road water treatment works. The City is also upgrading and refurbishing bulk wastewater infrastructure in King Williams Town, Reeston, and West bank areas.

iii. **Augmentation of Water Supply Resources**

While the City has pockets of areas where water is supplied from ground water resources bulk of municipal water supply is reliant of the Amatola Water Supply System, which is a system of interconnected dam system. The increasing water demand calls for a need to implement effective water conservation and water demand management strategies. The City is also evaluating various water supply augmentation strategies, that include implementing effluent re-use strategy, and consideration of sea water desalination. The City is also developing a hydrological modelling tool of the Amatole Water Supply System, through its partnership with its twinning arrangements with international municipalities and universities.

iv. **Provision of water services to informal settlements**

The City is mandated by the Constitution to ensure provision of water services to all our communities. The City initiated a programme of provision of water services to all our informal settlements; however, this is a shifting goal post due to constant increase in informal settlements.

v. **Vandalism of Infrastructure**

Water and wastewater services are faced with high levels of vandalism and illegal electricity connections, which result in disruption of provision of these services, and post health and safety hazards to our communities and the environment.

vi. **Reduction of Non-Revenue Water**

The City had an overall non-revenue water of approximately 36.3% during the 2019/2020 financial year. This is relatively higher than the target of 30% in terms of National Government Policy Framework. The City strives to reduce non-revenue water through various strategies, that include renewals of infrastructure, installation of new water meters, and improvements in billing and revenue collection.

vii. **Balancing Capital and Operational Expenditure**

Water and wastewater services are faced with high levels of vandalism and illegal electricity connections, which result in disruption of provision of these services, and pose health and safety hazards to our communities and the environment.

Substantial funding is required to address the above challenges. To this end, the City has considered various infrastructure funding models, including loan funding and Public Private Partnerships.

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 Approved Policies

The following budget-related policies have been adopted and approved by Council and are available on the City's website at www.buffalocity.gov.za :

2.4.1.1 Immovable Asset Management policy

The Immovable Asset Management Policy was adopted by Council on 29 June 2020. No amendments have been made to the policy. The policy is attached as Annexure J.

2.4.1.2 Budget Virement Policy

The Budget Virement Policy is to effectively and efficiently manage the budget transfers and virements and ensure optimum service delivery. Amendments made to the policy were approved by Council on 29 June 2020. The policy is attached as Annexure K.

2.4.1.3 Funding and Reserves Policy

The Funding and Reserves policy is aimed at ensuring that the Municipality has sufficient and cost-effective funding in order to achieve its long-term objectives through the implementation of the medium term operating and capital budgets. The policy was adopted by Council on 29 June 2020 and no amendments have been made to the policy. This policy has been attached as Annexure L.

2.4.1.4 Credit Control Policy

The objective of the Credit Control Policy is to effectively collect all revenue due to the Metro. Amendments made to the policy were approved by Council on 29 June 2020. The policy is attached as Annexure M.

2.4.1.5 Indigent Policy

The Indigent Policy is aimed at ensuring that the indigent get physical access to services in a sustainable manner. Amendments made to the policy were approved by Council on 29 June 2020. The policy is attached as Annexure N.

2.4.1.6 Long-Term Borrowings Policy

A Long-Term Borrowings Policy has been developed in compliance with the Municipal Finance and Management Act No. 56 of 2003 and the Municipal Budget and Reporting Regulations on Debt Disclosure. Council adopted the Long-Term Borrowing Policy on 29 June 2020. No amendments have been made to the policy. This policy has been attached as Annexure O.

2.4.1.7 Movable Asset Policy

The Movable Policy was adopted on 29 June 2020 and no amendments have been made to the policy. This policy has been attached as Annexure P.

2.4.1.8 Capital Infrastructure Investment Policy

The objective of the Capital Infrastructure Investment Policy is adequate maintenance of assets so as to provide a return on the City's investments. The policy was adopted by Council on 29 June 2020 and no amendments have been made to the policy. This policy has been attached as Annexure Q.

2.4.1.9 Long-Term Financial Planning Policy

The Policy on Long Term Financial Planning was adopted by Council on 29 June 2020 and encompasses the development, implementation and evaluation of a plan for the provision of basic municipal services and capital assets. No amendments have been made to the policy. This policy has been attached as Annexure R.

2.4.1.10 Budget Management & Oversight Policy

The Budget Management & Oversight Policy was adopted by Council on 29 June 2020 and is to provide the principles which the municipality will follow in preparing each medium-term revenue and expenditure framework budget, and adjustment budgets. No amendments have been made to the policy. This policy has been attached as Annexure S.

2.4.1.11 Investment and Cash Management Policy

The purpose of the Investment and Cash Management Policy is to secure sound and sustainable management of the Metro's surplus cash and investments. Amendments made to the policy were approved by Council on 29 June 2020. The policy is attached as Annexure T.

2.4.1.12 Cost Containment Policy

The objective of the Cost Containment Policy is to prescribe cost containment measures for the Metro in line with Municipal Cost Containment Regulations. The policy was approved by Council on 29 June 2020. The policy is attached as s Annexure U.

2.4.2 Policies reviewed and amended

The following budget-related policies have been reviewed by management and submitted together with the draft 2021/2026 IDP, MTREF Budget and BEPP.

2.4.2.1 Tariff Policy

In terms of Section 74(1) of the Municipal Systems Act No 32 of 2000, Council considers the revised Tariffs Policy with proposed amendments as per attached Annexure G. The amendment proposed is to add the definition of “mining property” and that of “public service purposes” and also to include the new property rates categories in line with the MFMA Circular No.107 and the Municipal Property Rates Act.

2.4.2.2 Property Rates Policy

The Local Government: Municipal Property Rates Amendment Act 29 of 2014 amended the principal Act (MPRA 6 of 2004). In terms of Section 8(2) of the amendment Act, a municipality must determine the categories of rateable property, provided that such property category exists within the municipal jurisdiction. The provisions of section 8 of the MPRA must be applied by a municipality within seven years of the date of commencement of this Act. National Treasury MFMA Circular No. 107 is requesting municipalities to implement the new property categorisation framework by not later than 01 July 2021 hence the Property Rates Policy is being amended.

The amended policy is attached as Annexure H, amendments are listed below:

| PAGE NUMBER | CHANGE | REASON | INCLUSION INTO POLICY |
|-------------|---|--|---|
| 8 | Add definition of mining property | Mining properties were categorised as business and commercial properties in the last policy and therefore were not defined, now they are exclusively categorised, in terms of the amendments of the Municipal Property Rates Act (MPRA) | "Mining Property"; means property used for mining operations as defined in the Mineral and Petroleum Development Act, 2002 (Act 28 of 2002). |
| 12 | Addition of a definition of properties used for public service purposes | Some of these properties were categorised as business and commercial and schools were categorised as Educational Institutions in the previous policy. In terms of the amendments of the MPRA, the properties listed below, owned and used by an organ of state must be categorised as public service purpose properties: Hospitals and clinics Schools, pre-schools, early childhood development centres or further education and training colleges National and Provincial libraries and archive Police stations Correctional facilities or Courts of law | "Public Service Purposes", in relation to the use of a property, means a Property owned and used by an organ of state as: (a) Hospitals or Clinics; (b) Schools, pre-schools, early childhood development centres or further education and training colleges; (c) National and Provincial Libraries and archives (d) Police Stations (e) Correctional Facilities; or (f) Courts of law, But excludes property contemplated in the definition of Public Service Infrastructure. |
| 14 | New Property categories added | The following property categories were added in terms of the amendments of Section 8 of the MPRA: - Mining Properties - Properties owned by an organ of state and used for public service purposes - Properties owned by public benefit organisations and used for specified public benefit activities | (e) Mining properties (f) Properties owned by an organ of state and used for public service purpose (g) Properties owned by public benefit organisations and used for specified public benefit activities |

2.4.2.3 Supply Chain Management Policy

In terms of section 111 of the Municipal Finance and Management Act No. 56 of 2003 the municipality must adopt a Supply Chain Management Policy; this policy has been attached as Annexure I.

The following are the proposed amendments:

1. Adoption of MFMA Circular No.106 on Local Government for Infrastructure Delivery and Procurement Management, and its prescripts to be incorporated under section 29 (10) of the SCM Policy.
2. Inclusion of this statement: “compel bidders to declare any conflict of interest they may have in the transaction for which the quotation is submitted through the completion of the MBD 4 document”. Statement to be included under the below sections:

a. Section 15 - Petty Cash purchases

The conditions for the procurement of goods by means of petty cash purchases referred to in paragraph 12 (1) (a) of this Policy

b. Sections 16 - Written Quotations

The conditions for the procurement of goods or services from R0 to R10 000 (VAT included) through written quotations

c. Section 17 Formal Written Quotations

All requirements more than R30 000 (VAT included) that are to be procured by means of formal written price quotations

All the above policies are available and can be viewed on Buffalo City Metropolitan Municipality’s Website: www.buffalocity.gov.za.

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Key factors that have been taken into consideration in the compilation of the draft 2021/2022 MTREF include:

- National Government macro-economic targets;
- 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.

2.5.1 General inflation outlook and its impact on the municipal activities

In terms of the National Treasury Circular No. 108 dated 08 March 2021, municipalities were advised to take the following macro-economic forecasts into consideration:

Table 36: Macroeconomic performance and projections, 2019 - 2023

| Fiscal year | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 |
|-----------------|-----------|-----------|-----------|-----------|
| | Estimate | Forecast | | |
| CPI Inflation | 3.3% | 3.9% | 4.2% | 4.4% |
| Real GDP growth | -7.2% | 3.3% | 1.9% | 1.9% |

Source: 2021 Budget Review

- The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. Rising unemployment and income losses have entrenched existing inequalities. GDP is only expected to recover to pre-pandemic levels in late 2023.
- The high unemployment and slow growth will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for municipal revenue projections. In this context, municipalities will have to improve their efforts to limit non-priority spending and implement stringent cost-containment measures.
- Local government faces tough fiscal choices; growth in transfers will slow while the cost of providing the services increases.
- Municipalities are therefore urged to improve own revenue collection, increase efficiency and obtain greater value for money.
- Nearly 50% of the population live below the minimum Poverty level. This places a burden on the social support that need to be provided to these families.

2.5.2 Credit rating outlook

The City has a healthy financial position, and this is confirmed by the low gearing ratio coupled with “A” Long Term Rating (Global Credit Rating) thus allowing the City to obtain additional long-term borrowings.

Table 37: Credit rating outlook

| Security class | Currency | Current Rating 2019/2020 | Annual rating 2019/2020 | Previous Rating 2018/2019 |
|----------------|----------|--------------------------|-------------------------|---------------------------|
| Short term | Rand | A1(za) | November 2019 | A1 _(za) |
| Long-term | Rand | A(za) | November 2019 | A _(za) |
| Outlook | Rand | Stable | November 2019 | Negative |

The rating definitions are:

- Short term: A1: Defined as, very high certainty of timely payment relative to other issuers or obligations in the same country. Liquidity factors are excellent and supported by good fundamental protection factors. Risk factors are minor.
- Long-term: A: Defined as high credit quality relative to other issuers or obligations in the same country. Protection factors are good. However, risk factors are more variable and greater in periods of economic stress.

The Credit Rating for 2019/2020 and 2018/2019 changed with the Ratings Outlook improving to Stable (2019/2020) from Negative (2018/2019).

The Credit Rating for 2020/2021 is still under review and scheduled to be published in early May 2021.

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 financing arrangements to minimise its interest rate costs and risk. The average interest rate for borrowings is currently 9.9%.

The municipality has budgeted R279 million in the 2021/2022 financial year, R561 million

in the 2022/2023 financial year and R704 million in 2023/2024 financial year in terms of external capital loan funding. An amount of R50 million has been projected in the 2021/2022 financial year, R104 million in the 2022/2023 financial year and R172 million in the 2023/2024 financial year for finance charges on external capital loan funding. Finance charges budgeted for relates to both existing long-term borrowings and the new loan that is being sought by the City.

The City is investing its cash reserves on various investing institution in line with the MFMA. The interest rate is currently 3% on primary bank account and 3.3% on investment call accounts. An amount of R37 million has been projected in the 2021/2022 financial year, R38 million in the 2022/2023 financial year and R39 million in the 2023/2024 financial year for interest earned on external investments.

2.5.4 Collection rate for revenue services

The rate of revenue collection is currently at 62.95% (28 February 2021) of annual billings and arrear debt. Stricter control measures of the Credit Control Policy are being enforced, the collection of arrear debt will be utilised as a source of additional cash in-flow for funding future capital infrastructure projects. An amount of R814 million towards debt impairment has been provided for the 2021/2022 financial year and is based on projected average collection ratio of 86% set as a target in the SDBIP.

2.5.5 Growth in the tax base of the municipality

Revenue from own sources 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.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition, the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs

incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

2.5.6 Salary and Wage increases

The draft 2021/2022 MTREF has made a provision of 5.2% for salary increases. The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2020 has come to an end and a new agreement is under consultation.

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:

- Accelerate Public Infrastructure Investment;
- Support for special economic zones and manufacturing incentives;
- Further expansion of public works programmes;
- Investment in renewable energy;
- Overhaul procurement and supply chain management;
- Creating jobs and reduce poverty;
- Skill development;
- 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.

2.5.8 Ensuring maintenance of existing assets

Repairs and maintenance have been budgeted at 5.1% of the total operating expenditure. The disaster caused by COVID-19 pandemic has impacted negatively to this ratio as close to R124 million of the operating budget had to be reprioritised for COVID-19 mitigating factors. The City has recognised the target to be reached is 10%, however cognizance should be given to the impact on tariffs in this regard. Substantial budget allocation has been made for renewal of existing assets as detailed in the capital program section.

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

The establishment of the Enterprise Project Management Office (EPMO) Office has assisted capital spending of the City. It is estimated that a spending rate of at least 100% is achieved on operating expenditure and 100% on the capital programme for the 2021/2022 MTREF of which performance has been factored into the cash flow budget.

2.6 OVERVIEW OF BUDGET FUNDING

2.6.1 Medium-term outlook: operating revenue

The draft 2021/2022 MTREF budget is fully funded utilising receipts from the following funding sources:

- Own Funds (Internally Generated Funds)
- Borrowings
- National Government Allocation
- Provincial Government Allocation
- Other transfers and grants

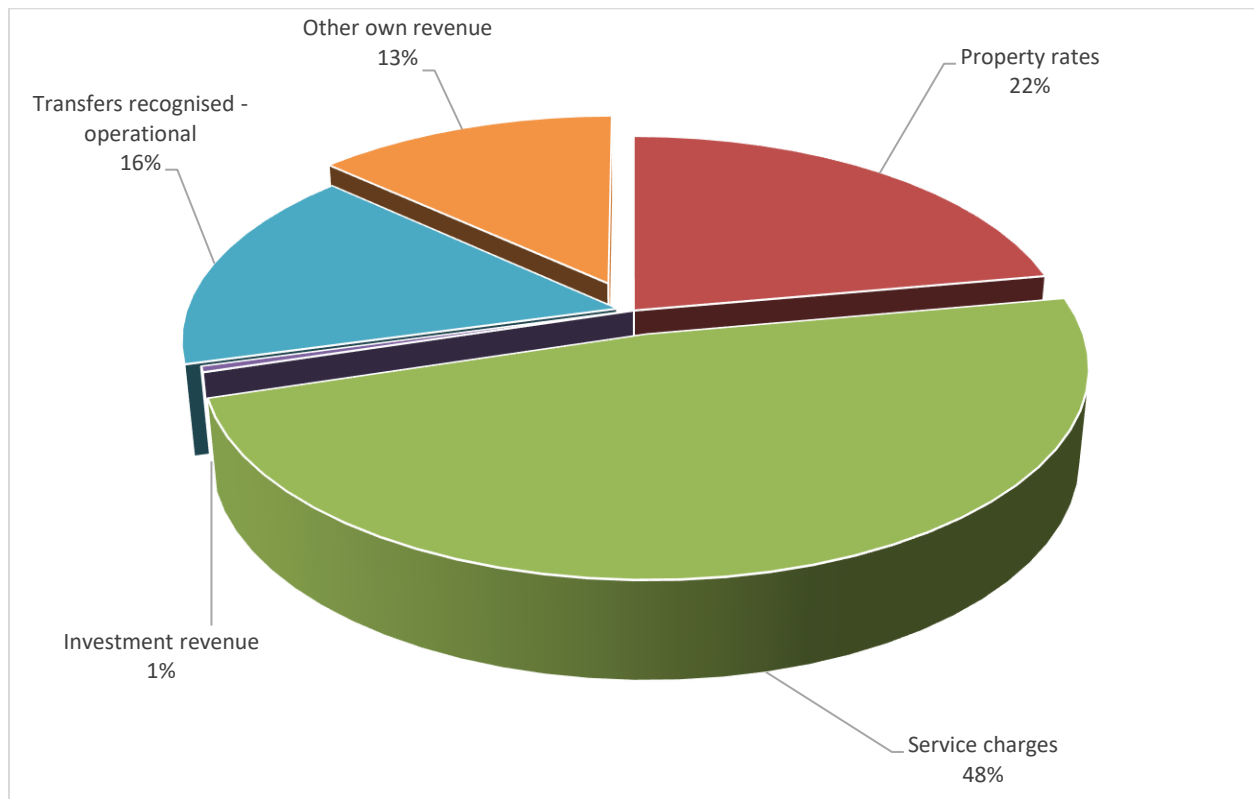
The following table is a breakdown of the operating revenue over the medium-term:

Table 38: Breakdown of the operating revenue over the medium-term

| Description R thousands | 2021/22 Medium Term Revenue & Expenditure Framework | | | | | |
|--|---|-------------|---------------------------|-------------|---------------------------|-------------|
| | Budget Year 2021/22 | % | Budget Year +1 2022/23 | % | Budget Year +2 2023/24 | % |
| Financial Performance | | | | | | |
| Property rates | 1 834 764 | 22% | 1 963 198 | 22% | 2 120 253 | 22% |
| Service charges | 3 978 391 | 48% | 4 330 799 | 49% | 4 717 076 | 50% |
| Investment revenue | 36 923 | 0% | 38 052 | 0% | 39 216 | 0% |
| Transfers recognised - operational | 1 337 206 | 16% | 1 346 310 | 15% | 1 325 390 | 14% |
| Other own revenue | 1 088 248 | 13% | 1 204 036 | 14% | 1 276 909 | 13% |
| Total Revenue (excluding capital transfers and contributions) | 8 275 533 | 100% | 8 882 395 | 100% | 9 478 846 | 100% |

The following graph is a breakdown of the operational revenue per main category for the 2021/2022 financial year.

Figure 6: Breakdown of operating revenue for the 2021/2022 financial year



Tariff setting plays a major role in ensuring desired levels of revenue. The City derives most of its operational revenue from the provision of goods and services (48% of total revenue) such as water, electricity, sanitation and solid waste removal. Property rates (22%), transfers and subsidies (16%), Investment revenue (1%) and other minor charges (such as building plan fees, licenses and permits etc) (13%) forms part of the 2021/2022 revenue base.

The revenue strategy is a function of key components such as:

- Growth in the City and economic development;
- Revenue management and enhancement;
- Implementation of Credit Control and Debt Collection Policy;
- Achieve set target for collection ratio;
- Adhere to National Treasury guidelines;
- Plan in line with General Economic Climate (Nationally and Local);
- Budget Electricity tariff increases that are within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Implementation of Tariff Policy; and
- Implementation of the Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA)

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

Consideration of bad economic climate that is affecting the City's consumers was taken into consideration when determining the tariff increases. Ensuring that tariffs are fully recovering the costs of running the service was also given high consideration in determining the tariff increases.

The table below reflects the proposed tariffs for the 2021/2022 MTREF period.

Table 39: Tariff increases 2020/2021 to 2023/2024 MTREF

| | Actual tariff increase | Proposed tariff increase | | | Budgeted revenue |
|----------------|------------------------|--------------------------|-----------|-----------|------------------|
| Description | 2020/2021 | 2021/2022 | 2022/2023 | 2023/2024 | 2021/2022 |
| Property rates | 8,50% | 8,00% | 7,00% | 8,00% | 1 834 764 |
| Refuse | 9,20% | 8,50% | 8,50% | 8,70% | 367 954 |
| Sewerage | 9,20% | 8,50% | 8,50% | 8,70% | 447 060 |
| Electricity | 6,22% | 14,59% | 8,90% | 8,90% | 2 367 669 |
| Water | 9,20% | 9,10% | 9,10% | 9,20% | 795 708 |
| Fire Levy | 8,70% | 8,00% | 8,00% | 8,50% | 81 082 |
| Sundry Income | 8,70% | 8,00% | 8,00% | 8,50% | 127 424 |
| Total | | | | | 6 021 661 |

Revenue to be generated from property rates is R1.83 billion in the 2021/2022 financial year, which represents 22% of the operating revenue base of the City and increases to R2.12 billion by 2023/2024.

Service charges related to electricity, water, sanitation, and refuse removal in total constitute the biggest component of the City's revenue basket, totalling R3.98 billion for the 2021/2022 financial year and increasing to R4.72 billion by 2023/2024. For the 2021/2022 financial year services charges amount to 48% of the total revenue base slightly increase to 50% over the medium-term.

Operational grants and subsidies amount to R1.34 billion, R1.35 billion and R1.32 billion for each of the respective financial years of the MTREF, or 16%, 15% and 14% of operating revenue. It needs to be noted that the grants receipts from national government are reducing over the MTREF.

Investment revenue contributes marginally to the revenue base of the City with a budget allocation of R37 million, R38 million and R39 million for the respective three financial years of the 2021/2022 MTREF.

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

Table 40: MBRR Table SA15 – Detail Investment Information

| Investment type | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|-----------------|------------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Parent municipality | | | | | | | | | |
| Securities - National Government | | | | | | | | | |
| Listed Corporate Bonds | | | | | | | | | |
| Deposits - Bank | 1 660 393 | 924 619 | 1 118 953 | 1 025 604 | 817 702 | 817 702 | 1 039 591 | 681 932 | 667 814 |
| Deposits - Public Investment Commissioners | | | | | | | | | |
| Deposits - Corporation for Public Deposits | | | | | | | | | |
| Bankers Acceptance Certificates | | | | | | | | | |
| Negotiable Certificates of Deposit - Banks | | | | | | | | | |
| Guaranteed Endowment Policies (sinking) | | | | | | | | | |
| Repurchase Agreements - Banks | | | | | | | | | |
| Municipal Bonds | | | | | | | | | |
| Municipality sub-total | 1 660 393 | 924 619 | 1 118 953 | 1 025 604 | 817 702 | 817 702 | 1 039 591 | 681 932 | 667 814 |
| Entities | | | | | | | | | |
| Entities sub-total | - | - | - | - | - | - | - | - | - |
| Consolidated total: | 1 660 393 | 924 619 | 1 118 953 | 1 025 604 | 817 702 | 817 702 | 1 039 591 | 681 932 | 667 814 |

Table 41: 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 ^a | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---------------------------------------|----------------------|--------------------|-----------------------------|---------------------------------|----------------------------|-------------------------|----------------------|---------------------------|-----------------|-------------------------|------------------------------------|-------------------|------------------|
| Name of institution & investment ID | Yrs/Months | | | | | | | | | | | | |
| <u>Parent municipality</u> | | | | | | | | | | | | | |
| RMB | Various | Short Term / Call | Yes | Variable and Fixed | 0,033 | 0 | 0 | Various | 204 426 | 9 231 | - | 46 242 | 259 898 |
| Standard Bank | Various | Short Term / Call | Yes | Variable and Fixed | 0,033 | 0 | 0 | Various | 102 213 | 4 615 | - | 23 121 | 129 949 |
| Stanlib | Various | Short Term / Call | Yes | Variable and Fixed | 0,033 | 0 | 0 | Various | 102 213 | 4 615 | - | 23 121 | 129 949 |
| ABSA | Various | Short Term / Call | Yes | Variable and Fixed | 0,033 | 0 | 0 | Various | 204 426 | 9 231 | - | 46 242 | 259 898 |
| Nedbank | Various | Short Term / Call | Yes | Variable and Fixed | 0,033 | 0 | 0 | Various | 204 426 | 9 231 | - | 46 242 | 259 898 |
| Municipality sub-total | | | | | | | | | 817 702 | | - | 184 966 | 1 039 591 |
| <u>Entities</u> | | | | | | | | | | | | | |
| Entities sub-total | | | | | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | | | | | | | | | 817 702 | | - | 184 966 | 1 039 591 |

2.6.2 Medium-term outlook: capital revenue

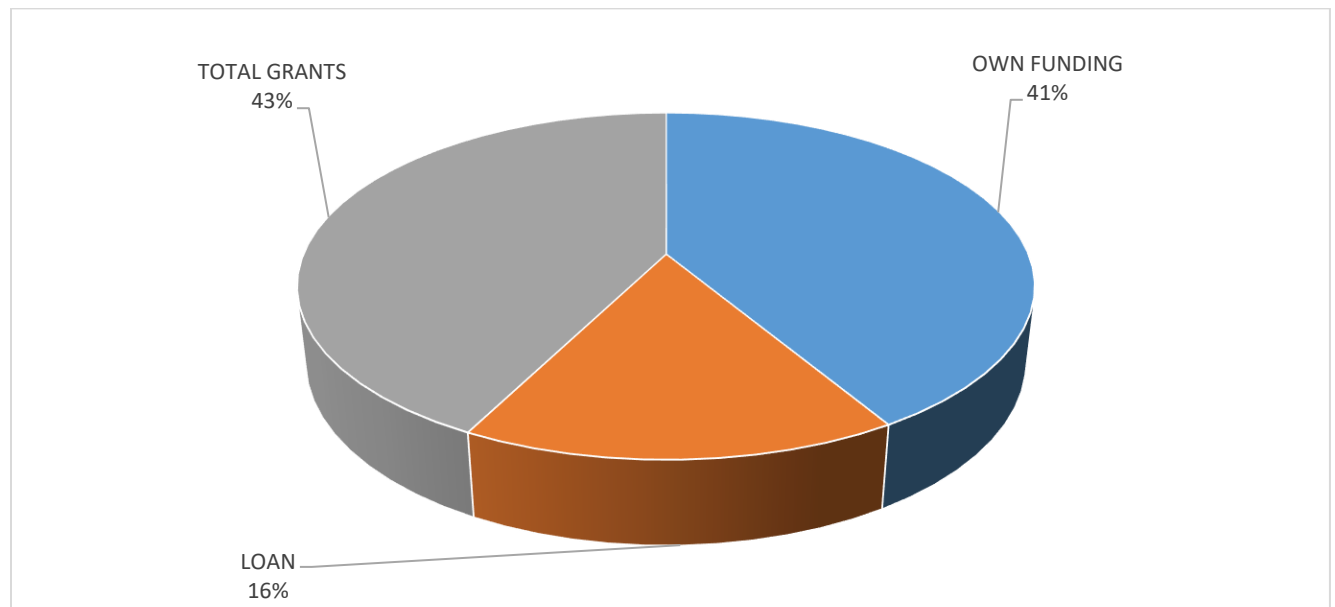
The following table is a breakdown of the funding composition of the 2021/2022 medium-term capital programme:

Table 42: MBRR Table A5 - Sources of capital revenue over the MTREF

| Vote Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Funded by: | | | | | | | | | |
| National Government | 834 202 | 886 601 | 903 947 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Provincial Government | - | 7 456 | 1 579 | - | - | - | - | - | - |
| District Municipality | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 229 | - | (1 425) | - | - | - | - | - | - |
| Transfers recognised - capital | 834 431 | 894 057 | 904 101 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Borrowing | - | - | - | 230 800 | 230 800 | 230 800 | 279 176 | 560 900 | 703 680 |
| Internally generated funds | 497 818 | 865 958 | 645 495 | 623 019 | 860 921 | 860 921 | 714 959 | 817 571 | 524 466 |
| Total Capital Funding | 1 332 249 | 1 760 015 | 1 549 596 | 1 660 239 | 2 035 751 | 2 035 751 | 1 727 634 | 2 136 174 | 1 986 923 |

The above table is graphically represented as follows for the 2021/2022 financial year:

Figure 7: Sources of capital revenue for the 2021/2022 financial year



Capital grants equate to 43% or R733 million of the total funding sources for the 2021/2022 financial year. Borrowing as a funding source for the capital programme amounts to R279 million for 2021/2022 financial year, R561 million for 2022/2023 financial year and R704 million for 2023/2024 financial year.

The repayment of capital and interest (debt services costs) has substantially increased over the past three years. The City will be acquiring loan in the 2021/2022 MTREF period amounting to approximately R1.54 billion to fund the Sewer Diversion Tunnel Project, the Bhisho, KWT & Zwelitsha Bulk Regional Sewer Scheme and KWT & Bhisho Infrastructure Bulk Mains. The Sewer Diversion Tunnel Project is critical in unlocking development in the Amalinda Junction, Wilsonia, Fort Jackson and Reeston area. The development would contribute to the revenue base of the City.

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

Table 43: MBRR Table SA17 - Details of borrowings

| Borrowing - Categorised by type R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Parent municipality | | | | | | | | | |
| Annuity and Bullet Loans | 345 554 | 287 581 | 233 185 | 366 485 | 366 485 | 366 485 | 364 229 | 849 478 | 1 503 690 |
| Municipality sub-total | 345 554 | 287 581 | 233 185 | 366 485 | 366 485 | 366 485 | 364 229 | 849 478 | 1 503 690 |
| Entities | | | | | | | | | |
| Entities sub-total | - | - | - | - | - | - | - | - | - |
| Total Borrowing | 345 554 | 287 581 | 233 185 | 366 485 | 366 485 | 366 485 | 364 229 | 849 478 | 1 503 690 |
| Unspent Borrowing - Categorised by type | | | | | | | | | |
| Parent municipality | | | | | | | | | |
| Municipality sub-total | - | - | - | - | - | - | - | - | - |
| Entities | | | | | | | | | |
| Entities sub-total | - | - | - | - | - | - | - | - | - |
| Total Unspent Borrowing | - | - | - | - | - | - | - | - | - |

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. Internally generated funds consist of R715 million in 2021/2022, R818 million in 2022/2023 and R524 million in 2023/2024.

Table 44: MBRR Table SA 18 - Transfers and grant receipts

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 796 889 | 996 022 | 950 255 | 1 006 257 | 1 151 578 | 1 151 578 | 1 015 016 | 1 061 835 | 1 088 861 |
| Local Government Equitable Share | | | | | | | | | |
| Equitable Share | 705 277 | 778 048 | 847 431 | 911 042 | 1 053 614 | 1 053 614 | 936 811 | 989 074 | 983 479 |
| Metro Informal Settlement partnership grant | | | | | | | 5 873 | 6 022 | 7 071 |
| Expanded Public Works Programme Integrated Grant | 4 952 | 4 050 | 9 956 | 8 449 | 8 449 | 8 449 | 7 300 | - | - |
| Infrastructure Skills Development Grant | 8 715 | 9 587 | 7 097 | 11 364 | 10 788 | 10 788 | 10 350 | 11 500 | 12 000 |
| Integrated City Development Grant | - | - | - | 6 279 | 6 180 | 6 180 | 8 941 | 9 454 | 9 870 |
| Local Government Financial Management Grant | 1 300 | 1 086 | 940 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 |
| Public Transport Network Grant | 5 453 | 3 407 | 2 476 | - | 1 083 | 1 083 | - | - | - |
| Urban Settlement Development Grant | 71 193 | 93 164 | 82 355 | 68 122 | 70 464 | 70 464 | 44 741 | 44 785 | 75 441 |
| RSC Levy Replacement | | 106 679 | | | | | | | |
| Provincial Government: | 15 000 | 25 371 | 15 870 | 97 146 | 168 958 | 168 958 | 147 535 | 169 255 | 169 347 |
| Capacity Building | | 752 | - | - | - | - | - | - | - |
| Human Settlement Development | | | | 81 276 | 153 088 | 153 088 | 131 665 | 151 958 | 151 272 |
| Library Service | 15 000 | 15 870 | 15 870 | 15 870 | 15 870 | 15 870 | 15 870 | 17 297 | 18 075 |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| Other grant providers: | 5 680 | 3 982 | 74 | 127 575 | 128 398 | 128 398 | 174 655 | 115 220 | 67 182 |
| Local Government Water and Related Service SETA | 3 115 | 3 572 | | 10 278 | 10 278 | 10 278 | 30 960 | 8 435 | - |
| European Union | - | | | 10 278 | 10 278 | 10 278 | - | - | - |
| Salauda / Gavle | 717 | 410 | 74 | - | 822 | 822 | - | - | - |
| City of Oldenburg | 343 | | | 107 020 | 107 020 | 107 020 | 143 695 | 106 785 | 67 182 |
| Other operational transfers/grants | 1 505 | | | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 817 569 | 1 025 375 | 966 198 | 1 230 979 | 1 448 934 | 1 448 934 | 1 337 206 | 1 346 310 | 1 325 390 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 834 431 | 894 057 | 905 526 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Energy Efficiency and Demand Side Management Grant | 5 000 | 7 996 | - | 7 000 | 6 300 | 6 300 | 9 000 | 10 222 | - |
| Infrastructure Skills Development Grant | - | 97 | - | 150 | 150 | 150 | 150 | - | - |
| Integrated City Development Grant | 6 956 | 10 002 | 110 | 2 038 | 2 038 | 2 038 | - | - | - |
| Integrated National Electrification Programme Grant | 19 444 | 4 635 | 9 992 | - | - | - | - | - | - |
| Local Government Traditional H C/O (LGTH) | - | - | 1 579 | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | - | - | - | - | - | - | 260 385 | 276 100 | 287 485 |
| Neighbourhood Development Partnership Grant | - | 5 993 | 1 805 | 18 000 | 18 000 | 18 000 | 9 000 | 20 000 | 28 700 |
| Public Transport Infrastructure Grant | - | - | - | - | - | - | - | - | - |
| Public Transport Network Grant | 36 992 | 79 366 | 133 329 | 86 000 | 77 288 | 77 288 | - | - | - |
| Regional Bulk Infrastructure Grant | - | 65 | 50 | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant | - | - | - | - | 542 | 542 | - | - | - |
| Urban Settlement Development Grant | 765 810 | 778 446 | 758 660 | 693 232 | 839 713 | 839 713 | 454 964 | 451 381 | 442 593 |
| Other capital transfers/grants [insert desc] | 229 | 7 456 | | | | | | | |
| Provincial Government: | - | - | - | - | - | - | - | - | - |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| Other grant providers: | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 834 431 | 894 057 | 905 526 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 1 652 001 | 1 919 432 | 1 871 724 | 2 037 398 | 2 392 964 | 2 392 964 | 2 070 705 | 2 104 013 | 2 084 168 |

2.6.3 Cash Flow Management

BCMM is projecting a favourable cash position of R1.1 billion at 30 June 2022 and it is projected to be R756 million at 30 June 2023 (2024: R7.42 million).

Table 45: MBRR Table A7 – Budgeted cash flow

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 261 964 | 1 435 647 | 1 435 647 | 1 435 647 | 1 435 647 | 1 577 897 | 1 688 350 | 1 855 222 |
| Service charges | 2 576 079 | 2 823 913 | 2 804 410 | 3 162 626 | 3 115 254 | 3 115 254 | 3 115 254 | 3 421 416 | 3 724 487 | 4 127 442 |
| Other revenue | 456 442 | 444 790 | 627 837 | 809 829 | 755 334 | 755 334 | 755 334 | 841 555 | 933 585 | 1 004 822 |
| Transfers and Subsidies - Operational | 817 569 | 921 187 | 986 694 | 1 126 922 | 1 239 197 | 1 239 197 | 1 239 197 | 1 337 206 | 1 346 310 | 1 325 390 |
| Transfers and Subsidies - Capital | 930 588 | 998 245 | 1 024 224 | 974 549 | 1 323 855 | 1 323 855 | 1 323 855 | 736 259 | 761 453 | 762 778 |
| Interest | 176 012 | 165 784 | 193 236 | 165 029 | 164 446 | 164 446 | 164 446 | 131 261 | 139 937 | 151 690 |
| Dividends | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | (4 346 374) | (5 407 264) | (4 804 666) | (5 761 958) | (5 729 972) | (5 729 972) | (5 729 972) | (6 595 001) | (7 071 056) | (7 600 158) |
| Finance charges | (43 960) | (38 467) | (32 564) | (41 004) | (33 003) | (33 003) | (33 003) | (50 441) | (104 205) | (172 036) |
| Transfers and Grants | (39 330) | (47 193) | (131 019) | (48 175) | (138 061) | (138 061) | (138 061) | (155 819) | (138 474) | (130 005) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 1 500 050 | 1 156 497 | 1 930 117 | 1 823 466 | 2 132 697 | 2 132 697 | 2 132 697 | 1 244 334 | 1 280 388 | 1 325 146 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | 15 235 | 2 226 | 49 | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | (1 332 249) | (1 760 015) | (1 670 114) | (1 737 413) | (2 233 410) | (2 233 410) | (2 233 410) | (1 727 634) | (2 136 174) | (1 986 923) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (1 317 014) | (1 757 789) | (1 670 065) | (1 737 413) | (2 233 410) | (2 233 410) | (2 233 410) | (1 727 634) | (2 136 174) | (1 986 923) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | 69 582 | - | - | - | 279 176 | 560 900 | 703 680 |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | (47 642) | (52 572) | (57 974) | (56 849) | (55 619) | (55 619) | (55 619) | (49 496) | (62 573) | (56 020) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (47 642) | (52 572) | (57 974) | 12 733 | (55 619) | (55 619) | (55 619) | 229 680 | 498 327 | 647 659 |
| NET INCREASE/ (DECREASE) IN CASH HELD | 135 395 | (653 864) | 202 078 | 98 786 | (156 332) | (156 332) | (156 332) | (253 620) | (357 459) | (14 118) |
| Cash/cash equivalents at the year begin: | 1 690 102 | 1 825 497 | 1 171 633 | 1 551 516 | 1 171 633 | 1 171 633 | 1 171 633 | 1 373 711 | 1 120 091 | 762 632 |
| Cash/cash equivalents at the year end: | 1 825 497 | 1 171 633 | 1 373 711 | 1 650 302 | 1 015 301 | 1 015 301 | 1 015 301 | 1 120 091 | 762 632 | 748 514 |

2.6.3.1 Cash Backed Reserves/Accumulated Surplus Reconciliation

The table below indicates the cash and investments available after some provisions which decreases from R543 million in the 2021/2022 financial year to R163 million in the 2023/2024 financial year. With the introduction of GRAP the institution was required to account for all assets, including those which had been implemented historically by both pre and post 1994 Governments. This resulted in a significant increase in the accumulated surplus associated with the take on of assets. Furthermore, the institution has implemented the revaluation model for accounting for roads and storm water as well as municipal properties which has contributed further to additional surpluses.

Table 46: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Cash and investments available | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 825 497 | 1 171 633 | 1 373 711 | 1 650 302 | 1 015 301 | 1 015 301 | 1 015 301 | 1 120 091 | 762 632 | 748 514 |
| Other current investments > 90 days | - | 0 | - | (544 544) | (117 444) | (117 444) | (117 444) | (0) | 0 | 0 |
| Non current assets - Investments | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | 1 825 497 | 1 171 633 | 1 373 711 | 1 105 758 | 897 857 | 897 857 | 897 857 | 1 120 091 | 762 632 | 748 514 |
| Application of cash and investments | | | | | | | | | | |
| Unspent conditional transfers | 245 352 | 210 610 | 531 507 | 235 958 | 377 280 | 377 280 | 377 280 | 352 235 | 275 429 | 230 748 |
| Unspent borrowing | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | (41 586) | (329 644) | (309 854) | (679 721) | (840 613) | (840 613) | (840 613) | (599 092) | (614 657) | (829 151) |
| Other provisions | 296 925 | 306 411 | 389 248 | 322 870 | 322 870 | 322 870 | 322 870 | 337 722 | 353 257 | 353 257 |
| Long term investments committed | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and investments: | 500 691 | 187 378 | 610 901 | (120 893) | (140 463) | (140 463) | (140 463) | 90 866 | 14 030 | (245 146) |
| Surplus(shortfall) | 1 324 806 | 984 255 | 762 810 | 1 226 651 | 1 038 320 | 1 038 320 | 1 038 320 | 1 029 226 | 748 602 | 993 660 |

2.6.3.2 Funding compliance measurement

From a cash flow perspective (cash outflow versus cash inflow) the budget is fully funded and is therefore credible. The challenge for the City will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

Table 47: MBRR Table SA10 – Funding compliance measurement

| Description | MFMA section | Ref | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 1 825 497 | 1 171 633 | 1 373 711 | 1 650 302 | 1 015 301 | 1 015 301 | 1 015 301 | 1 120 091 | 762 632 | 748 514 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 1 324 806 | 984 255 | 762 810 | 1 226 651 | 1 038 320 | 1 038 320 | 1 038 320 | 1 029 226 | 748 602 | 993 660 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 4,6 | 2,7 | 3,0 | 3,2 | 1,9 | 1,9 | 1,9 | 2,0 | 1,3 | 1,1 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 204 719 | 467 878 | (98 020) | 809 528 | 947 139 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |
| Service charge rev % change - macro CPI target exclusive | 18(1)a,(2) | 5 | N.A. | 10,1% | 8,8% | 4,7% | (6,0%) | (6,0%) | (6,0%) | 5,1% | 2,3% | 2,6% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 91,0% | 90,9% | 83,1% | 86,9% | 85,2% | 85,2% | 85,2% | 84,6% | 84,6% | 86,1% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 9,1% | 9,1% | 12,7% | 9,5% | 9,5% | 9,5% | 9,5% | 14,0% | 14,0% | 12,5% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 100,0% | 100,0% | 107,8% | 104,6% | 109,7% | 109,7% | 109,7% | 100,0% | 100,0% | 100,0% |
| Borrowing receipts % of capital expenditure (ex cl. transfers) | 18(1)c | 9 | 0,0% | 0,0% | 0,0% | 8,1% | 0,0% | 0,0% | 0,0% | 28,1% | 40,7% | 57,3% |
| Grants % of Gov t. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 109,4% | 106,0% | 103,5% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | 24,5% | 21,5% | (17,8%) | 0,0% | 0,0% | 0,0% | 14,9% | (1,9%) | 9,9% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 0,0% | 0,0% | (100,0%) | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 2,0% | 2,0% | 2,0% | 1,9% | 1,9% | 1,9% | 2,0% | 1,9% | 2,2% | 2,4% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 8,9% | 9,8% | 21,0% | 15,1% | 8,3% | 8,3% | 0,0% | 17,7% | 12,9% | 16,0% |

2.6.3.3 Cash/cash equivalent position

BCMM is also projecting a favourable cash position, which currently is projected to be R1.01 billion at 30 June 2021 and is projected to be R1.12 billion at 30 June 2022 (2023: R756 million and 2024: R742 million).

2.6.3.4 Cost Coverage

The projected cost coverage, including conditional grants is projected to be 2 months at 30 June 2021 and is projected to be around 1.2 months over the MTREF period; this is within the norm (1-3 months).

2.6.3.5 Surplus/deficit

The City has adopted the approach to cash back its depreciation on a year-to-year basis in order to renew and/or refurbish its existing infrastructure assets. The projected surplus

(inclusive of capital transfers) for the 2021/2022 financial year is R739 million (2022/2023: R763 million and 2023/2024: R768 million).

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

In order for the trading services to breakeven and/or generate a surplus the revenue income percentage increase is set above inflation. This trend will have to be carefully monitored and managed with the implementation of the budget.

2.6.3.7 Cash receipts as a percentage of ratepayer and other revenue

The rate of revenue collection is currently at 62.95% (28 February 2021) of annual billings and arrear debt. Stricter control measures of the Credit Control Policy are being enforced, the collection of arrear debt will be utilised as a source of additional cash in-flow for funding future capital infrastructure projects. It is projected that the average collection rate at 30 June 2022 will be 86%.

2.6.3.8 Debt impairment expense as a percentage of billable revenue

An amount of R814 million towards debt impairment has been provided for in the 2021/2022 financial year of the MTREF and is based on an average collection ratio of 86%.

2.6.3.9 Repairs and maintenance expenditure level

The City is having a consistent trend of spending above 90% of its repairs and maintenance budget. The allocation of repairs and maintenance is 5.1% of operating expenditure budget in the MTREF. Substantial own funding has been allocated to renew existing assets. Budget details are contained in SA34c.

2.6.3.10 Asset renewal/rehabilitation expenditure level

Details of the City's strategy pertaining to asset management and repairs and maintenance is contained in SA34b.

2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

Table 48: MBRR Table SA19 - Expenditure on transfers and grant programmes

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| EXPENDITURE: | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 796 889 | 889 343 | 950 255 | 1 006 257 | 1 151 578 | 1 151 578 | 1 015 016 | 1 061 835 | 1 088 861 |
| Local Government Equitable Share | | | | | | | | | |
| Equitable Share | 705 277 | 778 048 | 847 431 | 911 042 | 1 053 614 | 1 053 614 | 936 811 | 989 074 | 983 479 |
| Metro Informal Settlement partnership grant | | | | | | | 5 873 | 6 022 | 7 071 |
| Expanded Public Works Programme Integrated Grant | 4 952 | 4 050 | 9 956 | 8 449 | 8 449 | 8 449 | 7 300 | - | - |
| Infrastructure Skills Development Grant | 8 715 | 9 587 | 7 097 | 11 364 | 10 788 | 10 788 | 10 350 | 11 500 | 12 000 |
| Integrated City Development Grant | - | - | | 6 279 | 6 180 | 6 180 | 8 941 | 9 454 | 9 870 |
| Local Government Financial Management Grant | 1 300 | 1 086 | 940 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 |
| Public Transport Network Grant | 5 453 | 3 407 | 2 476 | - | 1 083 | 1 083 | | | |
| Urban Settlement Development Grant | 71 193 | 93 164 | 82 355 | 68 122 | 70 464 | 70 464 | 44 741 | 44 785 | 75 441 |
| Provincial Government: | 15 000 | 25 371 | 15 870 | 97 146 | 168 958 | 168 958 | 147 535 | 169 255 | 169 347 |
| Capacity Building | | 752 | - | - | - | - | - | - | - |
| Human Settlement Development | | | | 81 276 | 153 088 | 153 088 | 131 665 | 151 958 | 151 272 |
| Libraries; Archives and Museums | 15 000 | 15 870 | 15 870 | 15 870 | 15 870 | 15 870 | 15 870 | 17 297 | 18 075 |
| Emergency Housing Grant | | 8 749 | - | - | - | - | - | - | - |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| Other grant providers: | 4 175 | 3 982 | 74 | 127 575 | 128 398 | 128 398 | 174 655 | 115 220 | 67 182 |
| Local Government Water and Related Service SETA | 3 115 | 3 572 | - | 117 298 | 117 298 | 117 298 | 143 695 | 106 785 | 67 182 |
| Salaida / Gavle | 717 | 410 | 74 | | 822 | 822 | | | |
| European Union | | | | 10 278 | 10 278 | 10 278 | 30 960 | 8 435 | - |
| City of Oldenburg | 343 | | | - | - | - | | | |
| Total operating expenditure of Transfers and Grants: | 816 064 | 918 696 | 966 198 | 1 230 979 | 1 448 934 | 1 448 934 | 1 337 206 | 1 346 310 | 1 325 390 |

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

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 810 063 | 894 057 | 905 526 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Energy Efficiency and Demand-side | - | - | - | 7 000 | 6 300 | 6 300 | 9 000 | 10 222 | - |
| Energy Efficiency and Demand-side [Schedule 5B] | - | 7 996 | - | - | - | - | - | - | - |
| Infrastructure Skills Development Grant [Schedule 5B] | - | 97 | - | 150 | 150 | 150 | 150 | - | - |
| Integrated City Development Grant | 6 956 | 10 002 | 110 | 2 038 | 2 038 | 2 038 | - | - | - |
| Integrated National Electrification Programme | 19 809 | 4 635 | 9 992 | - | - | - | - | - | - |
| Rural Road Asset Management Systems Grant | - | - | - | - | 542 | 542 | - | - | - |
| Local Government Traditional H C/O (LGTH) | - | - | 1 579 | - | - | - | - | - | - |
| Neighbourhood Development Partnership Grant | - | 5 993 | 1 805 | 18 000 | 18 000 | 18 000 | 9 000 | 20 000 | 28 700 |
| Informal Settlement Upgrading Partnership Grant | - | - | - | - | - | - | 260 385 | 276 100 | 287 485 |
| Public Transport Network Grant [Schedule 5B] | 78 115 | 79 366 | 133 329 | 86 000 | 77 288 | 77 288 | - | - | - |
| Urban Settlement Development Grant [Schedule 4B] | 705 184 | 778 446 | 758 660 | 693 232 | 839 713 | 839 713 | 454 964 | 451 381 | 442 593 |
| Local Government Financial Management Grant [Schedule 5B] | - | 65 | 50 | - | - | - | - | - | - |
| Other capital transfers/grants [insert desc] | - | 7 456 | - | - | - | - | - | - | - |
| Provincial Government: | 9 036 | - | - | - | - | - | - | - | - |
| Dept of Local Government and Traditional Affairs | 9 036 | - | - | - | - | - | - | - | - |
| District Municipality: | - | - | - | - | - | - | - | - | - |
| Other grant providers: | 229 | - | - | - | - | - | - | - | - |
| Salaida / Gavle | 229 | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | 819 328 | 894 057 | 905 526 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 1 635 393 | 1 812 753 | 1 871 724 | 2 037 398 | 2 392 964 | 2 392 964 | 2 070 705 | 2 104 013 | 2 084 168 |

2.8 COUNCILLOR AND EMPLOYEE BENEFITS

Table 50: MBRR Table SA22 - Summary of councillor and staff benefits

| Summary of Employee and Councillor remuneration R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 33 837 | 35 236 | 36 984 | 45 635 | 45 175 | 45 175 | 47 524 | 49 995 | 52 695 |
| Pension and UIF Contributions | 4 136 | 4 265 | 4 505 | 4 533 | 4 533 | 4 533 | 4 769 | 5 017 | 5 288 |
| Medical Aid Contributions | 2 070 | 2 270 | 2 500 | 2 137 | 2 197 | 2 197 | 2 311 | 2 431 | 2 563 |
| Motor Vehicle Allowance | | | | | | | | | |
| Cellphone Allowance | 4 047 | 4 309 | 4 095 | 2 975 | 2 975 | 2 975 | 3 129 | 3 292 | 3 470 |
| Housing Allowances | 2 261 | 2 361 | 2 311 | 2 578 | 2 578 | 2 578 | 2 712 | 2 853 | 3 007 |
| Other benefits and allowances | 13 123 | 13 873 | 14 293 | 14 908 | 15 308 | 15 308 | 16 104 | 16 942 | 17 857 |
| Sub Total - Councillors | 59 473 | 62 316 | 64 687 | 72 766 | 72 766 | 72 766 | 76 550 | 80 530 | 84 879 |
| % increase | | 4,8% | 3,8% | 12,5% | - | - | 5,2% | 5,2% | 5,4% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 7 732 | 9 511 | 9 486 | 14 361 | 14 361 | 14 361 | 16 984 | 17 867 | 18 832 |
| Pension and UIF Contributions | 1 411 | 1 601 | 1 632 | 2 321 | 2 321 | 2 321 | 2 441 | 2 568 | 2 707 |
| Medical Aid Contributions | 202 | 229 | 246 | 381 | 381 | 381 | 401 | 422 | 444 |
| Overtime | - | - | - | - | - | - | - | - | - |
| Performance Bonus | - | 76 | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 1 647 | 1 919 | 1 952 | 2 860 | 2 860 | 2 860 | 3 008 | 3 165 | 3 336 |
| Cellphone Allowance | 200 | 259 | 244 | 286 | 286 | 286 | 301 | 317 | 334 |
| Housing Allowances | 1 810 | 2 512 | 2 332 | 1 414 | 1 414 | 1 414 | 1 487 | 1 564 | 1 649 |
| Other benefits and allowances | 71 | 112 | 89 | 141 | 141 | 141 | 149 | 156 | 165 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | | | | | | | | |
| Sub Total - Senior Managers of Municipality | 13 072 | 16 218 | 15 982 | 21 763 | 21 763 | 21 763 | 24 771 | 26 059 | 27 466 |
| % increase | | 24,1% | (1,5%) | 36,2% | - | - | 13,8% | 5,2% | 5,4% |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 1 101 679 | 1 265 809 | 1 341 267 | 1 497 241 | 1 576 666 | 1 576 666 | 1 620 441 | 1 704 652 | 1 796 649 |
| Pension and UIF Contributions | 202 052 | 223 053 | 249 195 | 268 436 | 268 436 | 268 436 | 282 395 | 297 080 | 313 122 |
| Medical Aid Contributions | 84 778 | 90 841 | 102 780 | 132 250 | 132 250 | 132 250 | 139 127 | 146 362 | 154 266 |
| Overtime | 148 875 | 136 607 | 152 201 | 112 816 | 113 116 | 113 116 | 118 998 | 125 186 | 131 946 |
| Performance Bonus | 77 149 | 92 884 | 121 770 | 109 923 | 109 923 | 109 923 | 115 639 | 121 653 | 128 222 |
| Motor Vehicle Allowance | 26 621 | 29 203 | 31 792 | 32 857 | 32 857 | 32 857 | 34 566 | 36 363 | 38 327 |
| Cellphone Allowance | 4 149 | 4 304 | 4 357 | 4 522 | 4 722 | 4 722 | 4 757 | 5 005 | 5 275 |
| Housing Allowances | 7 607 | 6 714 | 7 561 | 12 234 | 12 234 | 12 234 | 12 871 | 13 540 | 14 271 |
| Other benefits and allowances | 75 089 | 77 985 | 78 575 | 74 679 | 74 679 | 74 679 | 78 563 | 82 648 | 87 111 |
| Payments in lieu of leave | 27 897 | 48 353 | 71 371 | 30 000 | 30 000 | 30 000 | 31 560 | 33 201 | 34 994 |
| Long service awards | 22 535 | 24 955 | 28 082 | 28 036 | 28 036 | 28 036 | 29 494 | 31 028 | 32 703 |
| Post-retirement benefit obligations | 32 361 | 14 998 | (24 636) | 1 817 | 1 817 | 1 817 | 1 911 | 2 010 | 2 119 |
| Sub Total - Other Municipal Staff | 1 810 792 | 2 015 706 | 2 164 314 | 2 304 813 | 2 384 739 | 2 384 739 | 2 470 323 | 2 598 728 | 2 739 005 |
| % increase | | 11,3% | 7,4% | 6,5% | 3,5% | - | 3,6% | 5,2% | 5,4% |
| Total Parent Municipality | 1 883 336 | 2 094 240 | 2 244 983 | 2 399 342 | 2 479 268 | 2 479 268 | 2 571 644 | 2 705 317 | 2 851 350 |
| | | 11,2% | 7,2% | 6,9% | 3,3% | - | 3,7% | 5,2% | 5,4% |

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

| Summary of Employee and Councillor remuneration R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | A | B | C | D | E | F | G | H | I |
| Board Members of Entities | | | | | | | | | |
| Basic Salaries and Wages | | | | | | | | | |
| Pension and UIF Contributions | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | |
| Overtime | | | | | | | | | |
| Performance Bonus | | | | | | | | | |
| Motor Vehicle Allowance | | | | | | | | | |
| Cellphone Allowance | | | | | | | | | |
| Housing Allowances | | | | | | | | | |
| Other benefits and allowances | - | 8 | - | 1 959 | 1 959 | 1 959 | 2 018 | 2 079 | 2 191 |
| Board Fees | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | |
| Long service awards | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | |
| Sub Total - Board Members of Entities | - | 8 | - | 1 959 | 1 959 | 1 959 | 2 018 | 2 079 | 2 191 |
| % increase | | - | (100,0%) | - | - | - | 3,0% | 3,0% | 5,4% |
| Senior Managers of Entities | | | | | | | | | |
| Basic Salaries and Wages | 5 131 | 5 756 | 6 167 | 6 863 | 6 863 | 6 863 | 7 440 | 7 971 | 8 401 |
| Pension and UIF Contributions | 541 | 572 | 1 155 | 687 | 687 | 687 | 745 | 798 | 841 |
| Medical Aid Contributions | | | | | | | | | |
| Overtime | | | | | | | | | |
| Performance Bonus | 450 | 474 | 198 | 528 | 528 | 528 | 572 | 613 | 646 |
| Motor Vehicle Allowance | 228 | 14 | - | - | - | - | - | - | - |
| Cellphone Allowance | | | | | | | | | |
| Housing Allowances | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | |
| Long service awards | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | |
| Sub Total - Senior Managers of Entities | 6 349 | 6 817 | 7 520 | 8 078 | 8 078 | 8 078 | 8 757 | 9 382 | 9 888 |
| % increase | | 7,4% | 10,3% | 7,4% | - | - | 8,4% | 7,1% | 5,4% |
| Other Staff of Entities | | | | | | | | | |
| Basic Salaries and Wages | 7 535 | 8 651 | 14 505 | 15 129 | 15 129 | 15 129 | 16 401 | 17 571 | 18 520 |
| Pension and UIF Contributions | 700 | 805 | 524 | 1 230 | 1 230 | 1 230 | 1 334 | 1 429 | 1 506 |
| Medical Aid Contributions | | | | | | | | | |
| Overtime | | | | | | | | | |
| Performance Bonus | 447 | 625 | 625 | 742 | 742 | 742 | 804 | 862 | 908 |
| Motor Vehicle Allowance | 60 | 120 | 120 | 134 | 134 | 134 | 145 | 155 | 163 |
| Cellphone Allowance | | | | | | | | | |
| Housing Allowances | - | 48 | 48 | 53 | 53 | 53 | 58 | 62 | 65 |
| Other benefits and allowances | | | | | | | | | |
| Payments in lieu of leave | | | | | | | | | |
| Long service awards | | | | | | | | | |
| Post-retirement benefit obligations | 296 | 373 | 737 | 563 | 563 | 563 | 610 | 654 | 689 |
| Sub Total - Other Staff of Entities | 9 039 | 10 622 | 16 559 | 17 851 | 17 851 | 17 851 | 19 352 | 20 732 | 21 852 |
| % increase | | 17,5% | 55,9% | 7,8% | - | - | 8,4% | 7,1% | 5,4% |
| Total Municipal Entities | 15 388 | 17 447 | 24 079 | 27 888 | 27 888 | 27 888 | 30 126 | 32 193 | 33 931 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 1 898 724 | 2 111 687 | 2 269 062 | 2 427 231 | 2 507 156 | 2 507 156 | 2 601 770 | 2 737 510 | 2 885 281 |
| % increase | | 11,2% | 7,5% | 7,0% | 3,3% | - | 3,8% | 5,2% | 5,4% |
| TOTAL MANAGERS AND STAFF | 1 839 251 | 2 049 363 | 2 204 375 | 2 352 506 | 2 432 431 | 2 432 431 | 2 523 202 | 2 654 901 | 2 798 212 |

Table 51: MBRR Table SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

| Disclosure of Salaries, Allowances & Benefits 1. | Salary | Contribution | Allowances | Performance Bonuses | In-kind benefits | Total Package |
|--|-------------------|-------------------|-------------------|---------------------|------------------|--------------------|
| Rand per annum | | 1. | | | | 2. |
| Councillors | | | | | | |
| Speaker | 916 327 | 157 230 | 409 100 | | | 1 482 657 |
| Chief Whip | 860 528 | 153 730 | 379 690 | | | 1 393 948 |
| Executive Mayor | 1 099 322 | 202 443 | 519 037 | | | 1 820 802 |
| Deputy Executive Mayor | 855 863 | 183 108 | 443 687 | | | 1 482 658 |
| Executive Committee | 7 927 414 | 942 874 | 3 631 426 | | | 12 501 714 |
| Total for all other councillors | 35 864 196 | 5 440 838 | 16 562 792 | | | 57 867 826 |
| Total Councillors | 47 523 650 | 7 080 223 | 21 945 732 | | | 76 549 605 |
| Senior Managers of the Municipality | | | | | | |
| Municipal Manager (MM) | 1 572 822 | 341 706 | 806 077 | – | | 2 720 606 |
| SM: Executive Support services | 1 252 904 | 273 715 | 617 092 | | | 2 143 710 |
| SM: Corporate Services | 1 252 904 | 300 780 | 582 790 | | | 2 136 474 |
| SM: Spatial Planning & Development | 1 252 904 | 287 777 | 566 591 | | | 2 107 272 |
| SM: Economic Development & Agencies | 1 070 859 | 250 843 | 501 242 | | | 1 822 945 |
| SM: Financial Services | 1 146 559 | 273 878 | 515 968 | | | 1 936 405 |
| SM: Health, Public Safety & Emergency services | 1 070 859 | 253 840 | 520 959 | | | 1 845 658 |
| SM: Human Settlements | 1 070 859 | 273 332 | 493 824 | | | 1 838 014 |
| SM: Infrastructure services | 1 252 904 | 292 806 | 593 037 | | | 2 138 747 |
| SM: Municipal services | 4 146 958 | 598 557 | 1 335 609 | – | | 6 081 123 |
| Total Senior Managers of the Municipality | 15 090 531 | 3 147 234 | 6 533 188 | – | | 24 770 953 |
| | | | | | | 24 770 964 |
| A Heading for Each Entity | | | | | | |
| List each member of board by designation | | | | | | |
| Buffalo City Development Agency | | | | | | – |
| BM D09 | | | 2 018 079 | | | 2 018 079 |
| Total for municipal entities | – | – | 2 018 079 | – | | 2 018 079 |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 62 614 181 | 10 227 457 | 30 496 999 | – | | 103 338 637 |

Table 52: MBRR Table SA24 – summary of personnel numbers

| Summary of Personnel Numbers Number | 2019/20 | | | Current Year 2020/21 | | | Budget Year 2021/22 | | |
|---|--------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | 101 | – | 101 | 98 | – | 98 | 102 | – | 102 |
| Board Members of municipal entities | | | | | | | | | |
| Municipal employees | | | | | | | | | |
| Municipal Manager and Senior Managers | 13 | 11 | 2 | 10 | 8 | – | 10 | – | 8 |
| Other Managers | 41 | 24 | 15 | 39 | 27 | 4 | 47 | 31 | – |
| Professionals | 172 | 115 | – | 152 | 124 | – | 176 | 134 | – |
| <i>Finance</i> | 68 | 41 | – | 59 | 43 | – | 68 | 47 | – |
| <i>Spatial/town planning</i> | 10 | 7 | – | 9 | 8 | – | 11 | 9 | – |
| <i>Information Technology</i> | 3 | 3 | – | 3 | 5 | – | 4 | 3 | – |
| <i>Roads</i> | 4 | 3 | – | 5 | 3 | – | 6 | 2 | – |
| <i>Electricity</i> | 8 | 6 | – | 8 | 5 | – | 10 | 8 | – |
| <i>Water</i> | 7 | 5 | – | 7 | 5 | – | 9 | 7 | – |
| <i>Sanitation</i> | 5 | 4 | – | 5 | 4 | – | 7 | 5 | – |
| <i>Refuse</i> | 2 | 2 | – | 3 | 2 | – | 5 | 4 | – |
| <i>Other</i> | 65 | 44 | – | 53 | 49 | – | 56 | 49 | – |
| Technicians | 290 | 210 | – | 328 | 229 | – | 349 | 256 | – |
| <i>Finance</i> | 9 | 7 | – | 8 | 6 | – | 8 | – | – |
| <i>Spatial/town planning</i> | 15 | 11 | – | 14 | 11 | – | 16 | 14 | – |
| <i>Information Technology</i> | 14 | 9 | – | 15 | 9 | – | 15 | 11 | – |
| <i>Roads</i> | 7 | 4 | – | 8 | 8 | – | 14 | 12 | – |
| <i>Electricity</i> | 10 | 6 | – | 24 | 15 | – | 26 | 23 | – |
| <i>Water</i> | 24 | 14 | – | 23 | 16 | – | 25 | 22 | – |
| <i>Sanitation</i> | 17 | 13 | – | 17 | 14 | – | 22 | 18 | – |
| <i>Refuse</i> | 3 | 1 | – | 3 | 1 | – | 4 | 2 | – |
| <i>Other</i> | 191 | 145 | – | 216 | 149 | – | 219 | 154 | – |
| Clerks (Clerical and administrative) | 1 233 | 1 052 | 31 | 1 203 | 1 035 | 18 | 1 218 | 1 115 | 15 |
| Service and sales workers | 1 298 | 1 123 | 9 | 1 365 | 1 349 | 4 | 1 369 | 1 315 | 3 |
| Skilled agricultural and fishery workers | 215 | 195 | – | 207 | 189 | – | 206 | 197 | – |
| Craft and related trades | 385 | 342 | – | 382 | 341 | – | 386 | 356 | – |
| Plant and Machine Operators | 759 | 718 | – | 751 | 709 | – | 756 | 745 | – |
| Elementary Occupations | 1 428 | 1 253 | – | 1 476 | 1 264 | – | 1 501 | 1 421 | – |
| TOTAL PERSONNEL NUMBERS | 5 935 | 5 043 | 158 | 6 011 | 5 275 | 124 | 6 120 | 5 570 | 128 |
| % increase | | | | 1,3% | 4,6% | (21,5%) | 1,8% | 5,6% | 3,2% |
| Total municipal employees headcount | 5 935 | 5 043 | 158 | 6 011 | 5 275 | 124 | 6 120 | 5 570 | 128 |
| Finance personnel headcount | 741 | 617 | 11 | 743 | 643 | – | 666 | 642 | – |
| Human Resources personnel headcount | 184 | 161 | 3 | 185 | 176 | – | 224 | 215 | – |

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 53: MBRR Table SA25 - Budgeted Monthly Revenue and expenditure (Source and Type)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
|---|---------------------|----------------|------------------|-----------------|------------------|------------------|------------------|------------------|----------------|-----------------|------------------|------------------|---|------------------------|------------------------|--|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 | |
| R thousand | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | 232 210 | 173 884 | 177 347 | 146 726 | 146 908 | 143 263 | 129 228 | 133 420 | 128 134 | 135 061 | 138 524 | 150 060 | 1 834 764 | 1 963 198 | 2 120 253 | |
| Service charges - electricity revenue | 207 720 | 213 924 | 201 746 | 183 823 | 181 755 | 196 691 | 230 468 | 135 340 | 160 615 | 185 202 | 192 325 | 278 061 | 2 367 669 | 2 578 392 | 2 807 869 | |
| Service charges - water revenue | 60 476 | 144 784 | 16 738 | 51 453 | 44 151 | 67 984 | 57 652 | 33 888 | 87 614 | 66 813 | 20 939 | 143 217 | 795 708 | 868 117 | 947 984 | |
| Service charges - sanitation revenue | 43 208 | 36 143 | 35 626 | 34 807 | 38 038 | 34 678 | 33 300 | 36 746 | 34 678 | 45 922 | 22 918 | 50 996 | 447 060 | 485 060 | 527 261 | |
| Service charges - refuse revenue | 31 141 | 31 214 | 31 177 | 31 758 | 30 887 | 31 286 | 24 362 | 30 706 | 30 597 | 30 815 | 28 821 | 35 189 | 367 954 | 399 230 | 433 963 | |
| Rental of facilities and equipment | 2 268 | 1 524 | 2 098 | 1 851 | 1 626 | 1 515 | 2 479 | 1 989 | 2 393 | 1 699 | 1 150 | 367 | 20 959 | 22 636 | 24 560 | |
| Interest earned - external investments | 5 445 | 5 251 | 5 886 | 4 765 | 4 015 | 3 535 | 4 313 | 5 291 | 2 780 | 5 749 | 5 154 | (15 261) | 36 923 | 38 052 | 39 216 | |
| Interest earned - outstanding debtors | 4 636 | 5 314 | 9 911 | 5 352 | 4 406 | 8 554 | 9 978 | 10 227 | 8 392 | 10 064 | 10 036 | 22 825 | 109 696 | 118 471 | 128 541 | |
| Dividends received | | | | | | | | | | | | | | | | |
| Fines, penalties and forfeits | 1 507 | 1 777 | 1 599 | 1 942 | 1 220 | 1 873 | 784 | 1 040 | 1 381 | 2 348 | 3 036 | 2 901 | 21 407 | 23 120 | 25 085 | |
| Licences and permits | 563 | 1 995 | 1 128 | 1 620 | 1 155 | 1 450 | 1 043 | 729 | 2 720 | 1 495 | 1 347 | 3 590 | 18 835 | 20 341 | 22 070 | |
| Agency services | 3 988 | 3 532 | 3 359 | 2 791 | 1 021 | 3 347 | 3 084 | 362 | 2 550 | 2 662 | 5 625 | 10 750 | 43 070 | 46 195 | 49 782 | |
| Transfers and subsidies | 357 749 | 189 124 | 9 501 | 7 329 | 5 564 | 439 210 | 3 799 | 5 700 | 239 087 | 54 576 | 22 263 | 3 305 | 1 337 206 | 1 346 310 | 1 325 390 | |
| Other revenue | 179 476 | 107 971 | 9 147 | 11 255 | 10 119 | 228 148 | 8 259 | 10 053 | 227 430 | 40 983 | 18 090 | 23 353 | 874 282 | 973 272 | 1 026 870 | |
| Gains | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue (excluding capital transfers and contribution) | 1 130 387 | 916 435 | 505 263 | 485 471 | 470 866 | 1 161 533 | 508 748 | 405 491 | 928 371 | 583 389 | 470 226 | 709 354 | 8 275 533 | 8 882 395 | 9 478 846 | |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | 183 444 | 186 193 | 220 932 | 195 940 | 192 191 | 263 169 | 206 936 | 200 688 | 226 180 | 202 938 | 206 686 | 239 924 | 2 525 220 | 2 656 980 | 2 800 403 | |
| Remuneration of councillors | 6 193 | 6 416 | 6 223 | 6 200 | 6 200 | 6 193 | 6 193 | 7 980 | 6 370 | 6 316 | 6 416 | 5 850 | 76 550 | 80 530 | 84 879 | |
| Debt impairment | 34 919 | 34 919 | 34 919 | 34 919 | 34 919 | 36 096 | 34 919 | 34 919 | 34 919 | 34 919 | 34 919 | 428 552 | 813 842 | 881 160 | 854 666 | |
| Depreciation & asset impairment | 52 634 | 107 292 | 125 107 | 29 455 | 76 825 | 159 825 | 79 356 | 68 019 | 79 457 | 77 331 | 79 862 | (278 006) | 657 156 | 685 388 | 716 249 | |
| Finance charges | 5 912 | 5 892 | 5 725 | 5 799 | 11 411 | - | 5 486 | 5 020 | 5 486 | 5 233 | 5 379 | (10 900) | 50 441 | 104 205 | 172 036 | |
| Bulk purchases - electricity | 258 718 | 295 710 | 176 761 | 139 991 | 176 761 | 148 852 | 164 136 | 137 776 | 154 389 | 147 966 | 169 452 | 39 748 | 2 010 261 | 2 208 472 | 2 426 228 | |
| Inventory consumed | 5 729 | 8 367 | 13 736 | 17 988 | 8 044 | 16 760 | 12 776 | 12 004 | 12 532 | 12 351 | 8 335 | 350 129 | 478 751 | 515 352 | 553 893 | |
| Contracted services | 48 912 | 61 816 | 77 246 | 77 607 | 80 314 | 101 791 | 57 845 | 63 079 | 92 767 | 81 578 | 75 351 | 134 558 | 952 865 | 1 017 970 | 1 087 473 | |
| Transfers and subsidies | 31 257 | 10 079 | 1 136 | 9 259 | 13 659 | 9 533 | 14 133 | 14 277 | 8 929 | 12 552 | 3 753 | 27 252 | 155 819 | 138 474 | 130 005 | |
| Other expenditure | 53 129 | 46 507 | 45 171 | 46 173 | 46 451 | 94 032 | 61 254 | 40 553 | 19 128 | 61 588 | 44 337 | (6 968) | 551 355 | 591 753 | 647 283 | |
| Losses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Expenditure | 680 847 | 763 190 | 706 958 | 563 332 | 646 776 | 836 249 | 643 034 | 584 316 | 640 157 | 642 771 | 634 490 | 930 140 | 8 272 259 | 8 880 283 | 9 473 113 | |
| Surplus/(Deficit) | 449 540 | 153 245 | (201 695) | (77 862) | (175 910) | 325 285 | (134 286) | (178 825) | 288 214 | (59 382) | (164 264) | (220 786) | 3 274 | 2 112 | 5 733 | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | 15 851 | 28 904 | 44 181 | 86 425 | 111 170 | 107 512 | 45 185 | 46 117 | 95 032 | 61 107 | 94 775 | 736 259 | 761 453 | 762 778 | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers & contributions | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 | |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus/(Deficit) | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 | |

Table 54: MBRR Table SA26 - Budgeted Monthly Revenue and expenditure (Municipal Vote)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|----------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|----------------|----------------|------------------|------------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue by Vote | | | | | | | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Directorate - Municipal Manager | 5 823 | 3 083 | 163 | 133 | 119 | 7 189 | 97 | 106 | 3 907 | 920 | 382 | 7 716 | 29 636 | 23 289 | 25 411 |
| Vote 03 - Directorate - Human Settlement | 22 403 | 18 742 | 13 180 | 19 694 | 37 975 | 75 901 | 47 048 | 20 030 | 35 052 | 44 791 | 27 995 | 61 842 | 424 653 | 412 669 | 482 478 |
| Vote 04 - Directorate - Chief Financial Officer | 528 562 | 337 845 | 203 114 | 165 167 | 162 170 | 506 814 | 149 378 | 155 341 | 338 620 | 197 182 | 174 017 | 128 771 | 3 046 979 | 3 246 302 | 3 385 489 |
| Vote 05 - Directorate - Corporate Services | 2 989 | 1 624 | 98 | 93 | 87 | 3 718 | 73 | 79 | 2 344 | 518 | 220 | (639) | 11 205 | 12 261 | 12 826 |
| Vote 06 - Directorate - Infrastructure Services | 418 041 | 459 317 | 269 478 | 292 781 | 306 674 | 485 889 | 373 246 | 229 147 | 388 362 | 360 420 | 271 499 | 480 993 | 4 335 849 | 4 738 738 | 5 055 139 |
| Vote 07 - Directorate - Spatial Planning And Development | 2 048 | 3 837 | 3 821 | 5 135 | 8 068 | 10 755 | 9 995 | 5 244 | 16 775 | 9 513 | 5 930 | 29 706 | 110 826 | 114 991 | 135 009 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 19 748 | 19 230 | 7 649 | 9 046 | 6 166 | 26 544 | 7 097 | 4 940 | 56 218 | 13 315 | 12 676 | 24 048 | 206 679 | 223 214 | 242 187 |
| Vote 09 - Directorate - Municipal Services | 78 870 | 58 246 | 33 570 | 34 225 | 33 009 | 90 571 | 26 331 | 32 912 | 76 534 | 40 247 | 33 017 | 40 895 | 578 428 | 627 495 | 688 283 |
| Vote 10 - Directorate - Economic Development & Agencies | 51 902 | 30 361 | 3 095 | 3 378 | 3 025 | 65 323 | 2 993 | 2 877 | 56 676 | 11 514 | 5 597 | 30 796 | 267 537 | 244 888 | 214 802 |
| Total Revenue by Vote | 1 130 387 | 932 285 | 534 167 | 529 652 | 557 292 | 1 272 703 | 616 260 | 450 676 | 974 488 | 678 421 | 531 333 | 804 128 | 9 011 792 | 9 643 848 | 10 241 624 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 31 413 | 23 295 | 21 430 | 23 586 | 24 972 | 31 319 | 26 799 | 26 671 | 22 782 | 26 584 | 21 555 | 33 747 | 314 150 | 328 650 | 342 165 |
| Vote 02 - Directorate - Municipal Manager | 9 748 | 10 197 | 11 715 | 11 292 | 11 261 | 16 213 | 11 168 | 10 315 | 11 365 | 12 316 | 11 210 | 11 139 | 137 938 | 124 237 | 129 783 |
| Vote 03 - Directorate - Human Settlement | 8 297 | 10 190 | 12 465 | 11 158 | 11 742 | 16 248 | 9 967 | 10 103 | 13 349 | 12 199 | 11 489 | 49 174 | 176 381 | 198 763 | 200 672 |
| Vote 04 - Directorate - Chief Financial Officer | 48 935 | 48 887 | 54 201 | 51 324 | 50 844 | 71 902 | 54 373 | 49 634 | 50 460 | 55 562 | 51 795 | 233 766 | 821 683 | 854 435 | 866 384 |
| Vote 05 - Directorate - Corporate Services | 18 982 | 19 890 | 22 389 | 18 980 | 19 936 | 32 990 | 22 304 | 18 913 | 18 267 | 22 722 | 20 327 | (6 646) | 229 053 | 243 341 | 282 408 |
| Vote 06 - Directorate - Infrastructure Services | 403 316 | 491 202 | 404 584 | 288 522 | 363 814 | 431 677 | 344 285 | 306 040 | 350 180 | 337 528 | 354 068 | 415 880 | 4 491 096 | 4 935 772 | 5 392 073 |
| Vote 07 - Directorate - Spatial Planning And Development | 18 937 | 26 310 | 30 826 | 17 663 | 23 317 | 39 922 | 24 307 | 21 892 | 24 646 | 24 599 | 24 070 | 2 045 | 278 533 | 298 345 | 311 524 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 38 317 | 39 496 | 46 434 | 41 606 | 40 784 | 56 111 | 43 656 | 41 834 | 46 329 | 43 281 | 43 012 | 46 508 | 527 368 | 561 520 | 586 350 |
| Vote 09 - Directorate - Municipal Services | 66 416 | 68 283 | 79 718 | 72 504 | 70 361 | 102 180 | 76 742 | 71 277 | 76 173 | 76 823 | 73 506 | 142 981 | 976 964 | 1 039 430 | 1 088 486 |
| Vote 10 - Directorate - Economic Development & Agencies | 36 487 | 25 441 | 23 197 | 26 697 | 29 747 | 37 686 | 29 434 | 27 638 | 26 605 | 31 157 | 23 458 | 1 547 | 319 093 | 295 790 | 273 267 |
| Total Expenditure by Vote | 680 847 | 763 190 | 706 958 | 563 332 | 646 776 | 836 249 | 643 034 | 584 316 | 640 157 | 642 771 | 634 490 | 930 140 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) before assoc. | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |
| Taxation | | | | | | | | | | | | | - | - | - |
| Attributable to minorities | | | | | | | | | | | | | - | - | - |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | - | - | - |
| Surplus/(Deficit) | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |

Table 55: MBRR Table SA27 - Budgeted Monthly Revenue and expenditure (Functional Classification)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|----------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|----------------|----------------|------------------|------------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue - Functional | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | 538 329 | 343 193 | 204 257 | 166 172 | 163 060 | 518 358 | 150 591 | 156 363 | 345 878 | 199 335 | 175 102 | 160 809 | 3 121 448 | 3 309 870 | 3 452 641 |
| Executive and council | 5 845 | 3 136 | 177 | 157 | 142 | 7 240 | 118 | 129 | 4 259 | 966 | 405 | 7 767 | 30 340 | 24 049 | 26 236 |
| Finance and administration | 532 484 | 340 058 | 204 080 | 166 015 | 162 918 | 511 119 | 150 474 | 156 234 | 341 620 | 198 369 | 174 697 | 153 042 | 3 091 108 | 3 285 821 | 3 426 406 |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | 47 651 | 41 995 | 21 875 | 29 947 | 45 229 | 109 472 | 55 341 | 26 138 | 103 442 | 60 392 | 41 881 | 87 904 | 671 267 | 679 170 | 777 939 |
| Community and social services | 4 998 | 3 549 | 602 | 774 | 700 | 6 561 | 660 | 714 | 10 457 | 1 803 | 911 | 1 505 | 33 233 | 36 049 | 45 421 |
| Sport and recreation | 501 | 474 | 444 | 433 | 388 | 467 | 536 | 454 | 1 715 | 483 | 298 | 508 | 6 701 | 7 237 | 7 852 |
| Public safety | 19 747 | 19 228 | 7 649 | 9 045 | 6 165 | 26 542 | 7 096 | 4 939 | 56 201 | 13 313 | 12 675 | 24 045 | 206 645 | 223 176 | 242 146 |
| Housing | 22 403 | 18 742 | 13 180 | 19 694 | 37 975 | 75 901 | 47 048 | 20 030 | 35 052 | 44 791 | 27 995 | 61 842 | 424 653 | 412 669 | 482 478 |
| Health | 1 | 3 | 1 | 1 | 1 | 3 | 1 | 1 | 17 | 2 | 1 | 3 | 35 | 37 | 40 |
| <i>Economic and environmental services</i> | 43 820 | 31 281 | 12 461 | 17 793 | 31 340 | 91 813 | 38 266 | 17 650 | 65 745 | 41 490 | 25 230 | (2 246) | 414 643 | 432 048 | 296 797 |
| Planning and development | 43 502 | 26 651 | 4 828 | 6 178 | 8 969 | 62 903 | 10 547 | 5 800 | 50 915 | 16 734 | 9 314 | (4 210) | 242 130 | 243 850 | 230 955 |
| Road transport | 188 | 4 308 | 7 538 | 11 458 | 22 224 | 28 602 | 27 591 | 11 710 | 12 788 | 24 476 | 15 770 | 1 782 | 168 435 | 183 793 | 61 064 |
| Environmental protection | 130 | 322 | 95 | 157 | 147 | 307 | 127 | 140 | 2 043 | 280 | 147 | 183 | 4 078 | 4 404 | 4 778 |
| <i>Trading services</i> | 491 094 | 508 911 | 294 369 | 314 184 | 316 224 | 540 523 | 370 663 | 249 041 | 437 894 | 373 626 | 287 390 | 517 911 | 4 701 830 | 5 134 749 | 5 624 306 |
| Energy sources | 224 726 | 223 448 | 201 254 | 184 116 | 183 070 | 221 885 | 231 628 | 136 060 | 183 151 | 189 941 | 193 715 | 294 777 | 2 467 771 | 2 705 852 | 2 926 889 |
| Water management | 111 480 | 174 641 | 23 306 | 60 479 | 60 551 | 150 700 | 77 603 | 42 862 | 130 361 | 91 776 | 35 149 | 122 542 | 1 081 450 | 1 187 037 | 1 307 972 |
| Waste water management | 81 646 | 56 921 | 37 381 | 36 728 | 40 828 | 84 702 | 36 424 | 38 515 | 62 062 | 54 228 | 26 865 | 61 892 | 618 192 | 662 056 | 759 214 |
| Waste management | 73 241 | 53 901 | 32 429 | 32 861 | 31 774 | 83 236 | 25 008 | 31 604 | 62 320 | 37 681 | 31 661 | 38 699 | 534 416 | 579 804 | 630 231 |
| Other | 9 493 | 6 906 | 1 205 | 1 556 | 1 439 | 12 537 | 1 398 | 1 484 | 21 529 | 3 578 | 1 730 | 39 750 | 102 605 | 88 011 | 89 940 |
| Total Revenue - Functional | 1 130 387 | 932 285 | 534 167 | 529 652 | 557 292 | 1 272 703 | 616 260 | 450 676 | 974 488 | 678 421 | 531 333 | 804 128 | 9 011 792 | 9 643 848 | 10 241 624 |
| Expenditure - Functional | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | 123 444 | 123 913 | 135 194 | 118 445 | 125 956 | 185 035 | 133 852 | 122 658 | 122 364 | 136 698 | 123 865 | 224 867 | 1 676 292 | 1 732 923 | 1 815 833 |
| Executive and council | 41 491 | 33 727 | 32 822 | 33 833 | 35 704 | 49 152 | 38 552 | 36 339 | 31 642 | 39 012 | 32 131 | 32 366 | 436 772 | 436 820 | 482 691 |
| Finance and administration | 80 973 | 89 156 | 101 150 | 83 462 | 89 131 | 134 249 | 94 156 | 85 246 | 89 510 | 96 461 | 90 589 | 191 510 | 1 225 592 | 1 281 447 | 1 317 691 |
| Internal audit | 979 | 1 030 | 1 222 | 1 150 | 1 121 | 1 635 | 1 144 | 1 073 | 1 211 | 1 226 | 1 145 | 992 | 13 928 | 14 657 | 15 452 |
| <i>Community and public safety</i> | 81 312 | 85 576 | 101 240 | 91 016 | 89 628 | 125 345 | 93 764 | 89 765 | 101 014 | 95 567 | 93 417 | 173 160 | 1 220 803 | 1 307 917 | 1 367 877 |
| Community and social services | 11 755 | 12 004 | 13 980 | 12 622 | 12 374 | 18 729 | 13 753 | 12 354 | 12 742 | 13 698 | 12 797 | 24 294 | 171 103 | 181 926 | 193 829 |
| Sport and recreation | 23 383 | 24 340 | 28 891 | 26 122 | 25 214 | 34 950 | 26 909 | 25 942 | 29 079 | 26 911 | 26 599 | 53 227 | 351 567 | 371 817 | 393 703 |
| Public safety | 34 311 | 35 319 | 41 448 | 37 115 | 36 472 | 49 932 | 38 968 | 37 397 | 41 438 | 38 623 | 38 473 | 39 065 | 468 561 | 499 077 | 521 737 |
| Housing | 8 297 | 10 190 | 12 465 | 11 158 | 11 742 | 16 248 | 9 967 | 10 103 | 13 349 | 12 199 | 11 489 | 49 174 | 176 381 | 198 763 | 200 672 |
| Health | 3 566 | 3 724 | 4 455 | 3 999 | 3 826 | 5 485 | 4 167 | 3 969 | 4 406 | 4 136 | 4 058 | 7 399 | 53 191 | 56 335 | 57 935 |
| <i>Economic and environmental services</i> | 62 508 | 90 002 | 106 229 | 62 682 | 84 152 | 136 568 | 80 899 | 74 217 | 87 958 | 86 136 | 83 378 | (41 667) | 913 062 | 984 669 | 1 031 605 |
| Planning and development | 20 802 | 22 596 | 26 604 | 24 692 | 24 848 | 37 028 | 24 521 | 22 692 | 25 730 | 27 233 | 24 772 | 70 515 | 352 035 | 356 495 | 334 355 |
| Road transport | 39 466 | 65 063 | 76 815 | 35 487 | 56 873 | 96 122 | 53 777 | 49 023 | 59 402 | 56 310 | 56 032 | (114 722) | 529 647 | 594 883 | 661 889 |
| Environmental protection | 2 240 | 2 343 | 2 810 | 2 503 | 2 430 | 3 418 | 2 600 | 2 501 | 2 826 | 2 593 | 2 574 | 2 540 | 31 379 | 33 291 | 35 361 |
| <i>Trading services</i> | 388 414 | 450 727 | 355 783 | 278 914 | 331 888 | 373 183 | 318 436 | 282 423 | 316 820 | 309 230 | 324 412 | 574 952 | 4 305 181 | 4 712 109 | 5 105 393 |
| Energy sources | 265 486 | 306 048 | 210 272 | 166 469 | 204 044 | 198 772 | 190 283 | 166 045 | 187 981 | 180 183 | 197 393 | 519 501 | 2 792 478 | 3 067 650 | 3 325 431 |
| Water management | 65 440 | 76 374 | 65 547 | 50 724 | 60 555 | 71 691 | 58 706 | 51 914 | 56 844 | 57 213 | 58 229 | 70 081 | 743 316 | 818 530 | 889 479 |
| Waste water management | 28 010 | 38 256 | 45 397 | 29 973 | 36 459 | 56 942 | 35 446 | 33 518 | 39 983 | 37 690 | 36 773 | (77 593) | 340 855 | 367 425 | 418 212 |
| Waste management | 29 477 | 30 049 | 34 567 | 31 749 | 30 829 | 45 776 | 34 001 | 30 947 | 32 012 | 34 144 | 32 017 | 62 963 | 428 531 | 458 505 | 472 271 |
| Other | 25 169 | 12 971 | 8 512 | 12 276 | 15 153 | 16 118 | 16 084 | 15 252 | 12 002 | 15 140 | 9 418 | (1 173) | 156 921 | 142 663 | 152 405 |
| Total Expenditure - Functional | 680 847 | 763 190 | 706 958 | 563 332 | 646 776 | 836 249 | 643 034 | 584 316 | 640 157 | 642 771 | 634 490 | 930 140 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) before assoc. | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | - | - | - |
| Surplus/(Deficit) | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |

Table 56: MBRR Table SA28 - Budgeted monthly capital expenditure (municipal vote)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|---------------|---------------|----------------|---------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Multi-year expenditure to be appropriated | | | | | | | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 5 | 5 | 53 | 16 | 5 | 1 | 6 | 15 | 210 | 70 | 53 | 3 361 | 3 800 | 500 | 500 |
| Vote 02 - Directorate - Municipal Manager | 419 | 419 | 343 | 989 | 181 | 213 | 24 | 24 | 956 | 568 | 50 | 782 | 4 969 | 600 | 600 |
| Vote 03 - Directorate - Human Settlement | - | - | 63 | 26 522 | 2 440 | 43 786 | 19 422 | 5 661 | 35 342 | 10 821 | 64 084 | 85 244 | 293 385 | 261 100 | 331 585 |
| Vote 04 - Directorate - Chief Financial Officer | 989 | 989 | 978 | 855 | 898 | 6 208 | 6 745 | 6 208 | 8 895 | 11 582 | 7 282 | 131 669 | 183 298 | 178 644 | 93 020 |
| Vote 05 - Directorate - Corporate Services | - | - | 115 | - | 1 090 | 671 | 183 | 350 | 479 | 3 494 | 997 | 4 704 | 12 082 | 4 830 | 500 |
| Vote 06 - Directorate - Infrastructure Services | 15 875 | 15 875 | 40 326 | 60 794 | 63 701 | 93 595 | 39 882 | 47 711 | 69 178 | 82 587 | 199 193 | 203 943 | 932 660 | 1 303 039 | 1 235 302 |
| Vote 07 - Directorate - Spatial Planning And Development | 3 419 | 3 419 | 2 716 | 6 744 | 6 658 | 9 341 | 1 714 | 5 210 | 6 461 | 4 850 | 8 595 | 43 690 | 102 818 | 121 841 | 167 617 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 56 | 56 | 1 209 | 1 299 | 3 295 | 3 374 | 2 547 | 1 147 | 529 | 543 | 4 226 | 8 835 | 27 115 | 30 181 | 17 000 |
| Vote 09 - Directorate - Municipal Services | 453 | 453 | 835 | 4 690 | 1 571 | 1 479 | 2 955 | 1 915 | 4 977 | 9 224 | 3 709 | 9 985 | 42 247 | 74 589 | 49 450 |
| Vote 10 - Directorate - Economic Development & Agencies | - | - | 856 | 1 096 | 1 401 | 5 365 | 4 765 | 1 049 | 716 | 37 164 | 16 200 | 56 649 | 125 261 | 160 850 | 91 350 |
| Capital multi-year expenditure sub-total | 21 216 | 21 216 | 47 495 | 103 005 | 81 242 | 164 033 | 78 244 | 69 290 | 127 742 | 160 904 | 304 388 | 548 861 | 1 727 634 | 2 136 174 | 1 986 923 |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Directorate - Municipal Manager | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 03 - Directorate - Human Settlement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 04 - Directorate - Chief Financial Officer | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 05 - Directorate - Corporate Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 06 - Directorate - Infrastructure Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 07 - Directorate - Spatial Planning And Development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 09 - Directorate - Municipal Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - Directorate - Economic Development & Agencies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure | 21 216 | 21 216 | 47 495 | 103 005 | 81 242 | 164 033 | 78 244 | 69 290 | 127 742 | 160 904 | 304 388 | 548 861 | 1 727 634 | 2 136 174 | 1 986 923 |

Table 57: MBRR Table SA29 - Budgeted monthly capital expenditure (Functional classification)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|---------------|---------------|----------------|---------------|----------------|---------------|---------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|
| | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital Expenditure - Functional | | | | | | | | | | | | | | | |
| Governance and administration | 1 413 | 1 413 | 1 694 | 2 234 | 2 571 | 7 723 | 7 139 | 6 860 | 10 984 | 16 108 | 9 851 | 182 161 | 250 149 | 222 574 | 125 620 |
| Executive and council | 72 | 72 | 187 | 175 | 784 | 496 | 136 | 259 | 692 | 2 562 | 745 | 4 751 | 10 930 | 4 830 | 1 000 |
| Finance and administration | 1 341 | 1 341 | 1 506 | 2 059 | 1 788 | 7 227 | 7 003 | 6 601 | 10 291 | 13 546 | 9 106 | 177 410 | 239 219 | 217 744 | 124 620 |
| Internal audit | | | | | | | | | | | | - | - | - | - |
| Community and public safety | 480 | 480 | 1 933 | 30 884 | 6 855 | 48 223 | 23 952 | 8 142 | 39 112 | 17 251 | 70 762 | 96 576 | 344 650 | 337 201 | 373 035 |
| Community and social services | 399 | 399 | 518 | 1 716 | 747 | 718 | 1 177 | 854 | 1 805 | 3 125 | 1 411 | 631 | 13 500 | 24 900 | 14 750 |
| Sport and recreation | 24 | 24 | 144 | 1 347 | 373 | 345 | 806 | 481 | 1 437 | 2 763 | 1 041 | 1 866 | 10 650 | 21 020 | 9 700 |
| Public safety | 43 | 43 | 925 | 993 | 2 520 | 2 580 | 1 948 | 877 | 404 | 415 | 3 231 | 8 021 | 22 000 | 29 181 | 16 000 |
| Housing | - | - | 63 | 26 522 | 2 440 | 43 786 | 19 422 | 5 661 | 35 342 | 10 821 | 64 084 | 85 244 | 293 385 | 261 100 | 331 585 |
| Health | 13 | 13 | 284 | 306 | 775 | 794 | 599 | 270 | 124 | 128 | 994 | 814 | 5 115 | 1 000 | 1 000 |
| Economic and environmental services | 4 294 | 4 294 | 12 956 | 24 789 | 25 783 | 39 456 | 11 200 | 18 217 | 27 743 | 26 415 | 77 958 | 149 765 | 422 869 | 507 426 | 329 572 |
| Planning and development | 3 419 | 3 419 | 2 730 | 6 776 | 6 699 | 9 496 | 1 852 | 5 241 | 6 492 | 5 927 | 9 064 | 23 463 | 84 578 | 95 591 | 140 617 |
| Road transport | 875 | 875 | 10 226 | 18 013 | 19 084 | 29 960 | 9 348 | 12 976 | 21 250 | 20 488 | 68 894 | 126 302 | 338 290 | 411 836 | 188 956 |
| Environmental protection | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | 15 029 | 15 029 | 30 070 | 44 035 | 44 673 | 63 422 | 31 326 | 35 052 | 49 219 | 65 042 | 130 086 | 64 483 | 587 467 | 911 873 | 1 071 346 |
| Energy sources | - | - | 3 475 | 6 365 | 6 759 | 10 748 | 3 081 | 4 490 | 7 571 | 6 723 | 25 078 | 49 129 | 123 420 | 151 823 | 138 611 |
| Water management | 8 333 | 8 333 | 11 519 | 14 292 | 14 778 | 20 121 | 13 304 | 12 674 | 15 304 | 32 382 | 37 654 | (67 152) | 121 543 | 167 950 | 274 055 |
| Waste water management | 6 667 | 6 667 | 14 902 | 21 751 | 22 684 | 32 137 | 13 968 | 17 307 | 24 609 | 22 600 | 66 097 | 75 019 | 324 406 | 563 430 | 633 680 |
| Waste management | 29 | 29 | 174 | 1 627 | 451 | 416 | 973 | 581 | 1 735 | 3 337 | 1 257 | 7 487 | 18 097 | 28 669 | 25 000 |
| Other | | | | | | | | | | | | 122 500 | 122 500 | 157 100 | 87 350 |
| Total Capital Expenditure - Functional | 21 216 | 21 216 | 46 653 | 101 941 | 79 882 | 158 823 | 73 617 | 68 272 | 127 057 | 124 816 | 288 657 | 615 485 | 1 727 634 | 2 136 174 | 1 986 923 |
| Funded by: | | | | | | | | | | | | | | | |
| National Government | 2 574 | 2 574 | 10 999 | 47 359 | 24 369 | 79 176 | 30 984 | 20 911 | 58 950 | 50 358 | 139 923 | 265 322 | 733 499 | 757 703 | 758 778 |
| Provincial Government | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial) | | | | | | | | | | | | | | | |
| Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 2 574 | 2 574 | 10 999 | 47 359 | 24 369 | 79 176 | 30 984 | 20 911 | 58 950 | 50 358 | 139 923 | 265 322 | 733 499 | 757 703 | 758 778 |
| Borrowing | 15 000 | 15 000 | 22 712 | 29 125 | 29 999 | 38 850 | 21 837 | 24 964 | 31 801 | 29 920 | 70 650 | (50 680) | 279 176 | 560 900 | 703 680 |
| Internally generated funds | 3 642 | 3 642 | 13 784 | 26 522 | 26 874 | 46 007 | 25 423 | 23 415 | 36 991 | 80 626 | 93 815 | 334 219 | 714 959 | 817 571 | 524 466 |
| Total Capital Funding | 21 216 | 21 216 | 47 495 | 103 005 | 81 242 | 164 033 | 78 244 | 69 290 | 127 742 | 160 904 | 304 388 | 548 861 | 1 727 634 | 2 136 174 | 1 986 923 |

Table 58: MBRR Table SA30 - Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|----------------|------------------|------------------|-----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|---|---------------------|------------------------|
| | R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | 394 008 | 124 135 | 105 612 | 114 548 | 92 755 | 104 165 | 95 819 | 91 670 | 113 978 | 110 480 | 122 054 | 108 674 | 1 577 897 | 1 688 350 | 1 855 222 |
| Service charges - electricity revenue | 127 682 | 156 149 | 160 967 | 186 396 | 155 264 | 187 981 | 198 281 | 164 631 | 171 740 | 169 654 | 178 107 | 179 344 | 2 036 195 | 2 217 417 | 2 456 885 |
| Service charges - water revenue | 45 805 | 65 099 | 44 454 | 68 206 | 47 083 | 48 589 | 45 462 | 70 041 | 78 632 | 63 701 | 40 901 | 66 335 | 684 309 | 746 581 | 829 486 |
| Service charges - sanitation revenue | 27 100 | 27 385 | 29 121 | 35 759 | 32 594 | 34 011 | 29 939 | 36 160 | 24 718 | 21 629 | 33 885 | 52 170 | 384 472 | 417 152 | 461 353 |
| Service charges - refuse revenue | 19 616 | 23 384 | 25 285 | 31 964 | 26 590 | 30 450 | 22 168 | 40 579 | 22 190 | 20 039 | 32 860 | 21 316 | 316 440 | 343 338 | 379 717 |
| Rental of facilities and equipment | 1 307 | 1 084 | 1 541 | 1 731 | 1 294 | 1 393 | 2 002 | 1 431 | 1 397 | 1 425 | 1 687 | 1 731 | 18 025 | 19 467 | 21 490 |
| Interest earned - external investments | 3 523 | 3 395 | 3 807 | 3 079 | 2 595 | 2 284 | 2 790 | 3 375 | 3 462 | 3 181 | 2 831 | 2 601 | 36 923 | 38 052 | 39 216 |
| Interest earned - outstanding debtors | 3 609 | 4 138 | 7 722 | 6 070 | 22 324 | 14 204 | 7 772 | 4 079 | 6 054 | 6 008 | 5 923 | 6 437 | 94 338 | 101 885 | 112 474 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 902 | 1 250 | 1 236 | 1 800 | 1 019 | 1 700 | 708 | 1 655 | 1 104 | 1 543 | 1 946 | 3 547 | 18 410 | 19 883 | 21 950 |
| Licences and permits | 372 | 1 477 | 972 | 1 629 | 1 050 | 1 458 | 995 | 1 354 | 38 | 1 483 | 1 583 | 3 787 | 16 198 | 17 494 | 19 312 |
| Agency services | 2 619 | 2 318 | 2 213 | 4 482 | 2 422 | 5 329 | 6 442 | 3 611 | 2 354 | 2 543 | 1 655 | 1 051 | 37 040 | 39 728 | 43 559 |
| Transfers and Subsidies - Operational | 325 288 | 175 391 | 6 073 | 1 538 | 3 964 | 174 472 | 213 100 | 82 590 | 345 560 | 1 664 | 2 499 | 5 067 | 1 337 206 | 1 346 310 | 1 325 390 |
| Other revenue | 31 135 | 85 762 | 31 061 | 29 875 | 126 554 | 82 937 | 42 808 | 73 813 | 72 318 | 33 666 | 51 988 | 89 966 | 751 882 | 837 014 | 898 512 |
| Cash Receipts by Source | 982 964 | 670 967 | 420 063 | 487 077 | 515 508 | 688 971 | 668 287 | 574 988 | 843 546 | 437 017 | 477 920 | 542 027 | 7 309 336 | 7 832 670 | 8 464 566 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 158 469 | 26 891 | - | 2 870 | 160 520 | 25 414 | 19 509 | 202 144 | 136 342 | 4 100 | - | - | 736 259 | 761 453 | 762 778 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | 115 400 | - | - | - | - | - | 163 776 | 279 176 | 560 900 | 703 680 |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 1 141 433 | 697 858 | 420 063 | 489 948 | 676 028 | 829 785 | 687 796 | 777 132 | 979 888 | 441 117 | 477 920 | 705 803 | 8 324 772 | 9 155 023 | 9 931 024 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 200 603 | 203 614 | 241 836 | 214 273 | 210 355 | 213 123 | 226 276 | 204 743 | 200 026 | 203 562 | 203 862 | 202 949 | 2 525 220 | 2 656 980 | 2 800 403 |
| Remuneration of councillors | 6 198 | 6 417 | 6 225 | 6 203 | 6 203 | 6 200 | 6 200 | 9 805 | 4 766 | 6 089 | 6 089 | 6 154 | 76 550 | 80 530 | 84 879 |
| Finance charges | - | - | 12 430 | - | - | 12 629 | - | - | 12 451 | - | - | - | 12 932 | 50 441 | 172 036 |
| Bulk purchases - electricity | 244 927 | 285 369 | 157 366 | 119 424 | 154 909 | 132 164 | 144 759 | 135 884 | 141 190 | 125 618 | 142 867 | 225 783 | 2 010 261 | 2 208 472 | 2 426 228 |
| Acquisitions - water & other inventory | 42 928 | 40 146 | 44 910 | 43 701 | 48 742 | 38 508 | 43 880 | 35 287 | 35 935 | 30 981 | 34 710 | 39 024 | 478 751 | 515 352 | 553 893 |
| Contracted services | 55 954 | 25 084 | 46 752 | 76 931 | 116 588 | 106 995 | 26 788 | 22 733 | 311 893 | 37 780 | 42 517 | 82 851 | 952 865 | 1 017 970 | 1 087 473 |
| Transfers and grants - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants - other | 19 688 | 6 156 | 214 | 4 914 | 5 839 | 6 119 | 19 813 | 48 207 | 8 139 | 9 359 | 13 331 | 14 039 | 155 819 | 138 474 | 130 005 |
| Other expenditure | 36 823 | 41 436 | 45 254 | 43 233 | 41 969 | 72 568 | 46 663 | 37 829 | 20 830 | 31 436 | 41 735 | 91 579 | 551 355 | 591 753 | 647 283 |
| Cash Payments by Type | 607 121 | 608 221 | 554 986 | 508 679 | 584 604 | 588 307 | 514 379 | 494 487 | 735 230 | 444 825 | 485 110 | 675 312 | 6 801 261 | 7 313 735 | 7 902 198 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 13 661 | 68 134 | 71 096 | 186 968 | 131 112 | 196 145 | 89 530 | 62 612 | 110 543 | 122 731 | 171 489 | 503 614 | 1 727 634 | 2 136 174 | 1 986 923 |
| Repayment of borrowing | - | - | 9 515 | - | - | 18 898 | - | - | 9 947 | - | - | 11 135 | 49 496 | 62 573 | 56 020 |
| Other Cash Flows/Payments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Payments by Type | 620 782 | 676 355 | 635 597 | 695 647 | 715 716 | 803 350 | 603 909 | 557 099 | 855 720 | 567 556 | 656 599 | 1 190 061 | 8 578 391 | 9 512 482 | 9 945 142 |
| NET INCREASE/(DECREASE) IN CASH HELD | 520 651 | 21 503 | (215 534) | (205 699) | (39 688) | 26 435 | 83 887 | 220 033 | 124 168 | (126 439) | (178 678) | (484 257) | (253 620) | (357 459) | (14 118) |
| Cash/cash equivalents at the month/year begin: | 1 373 711 | 1 894 362 | 1 915 864 | 1 700 330 | 1 494 631 | 1 454 943 | 1 481 378 | 1 565 265 | 1 785 298 | 1 909 466 | 1 783 027 | 1 604 349 | 1 373 711 | 1 120 091 | 762 632 |
| Cash/cash equivalents at the month/year end: | 1 894 362 | 1 915 864 | 1 700 330 | 1 494 631 | 1 454 943 | 1 481 378 | 1 565 265 | 1 785 298 | 1 909 466 | 1 783 027 | 1 604 349 | 1 120 091 | 1 120 091 | 762 632 | 748 514 |

2.10 ANNUAL BUDGET AND SDBIP'S – INTERNAL DEPARTMENTS

In terms of Section 53(1)(c)(ii) the Mayor of a Municipality must take all reasonable steps to ensure that the municipality's Service Delivery and Budget Implementation Plan is approved by the Mayor within 28 days after the approval of the budget. Once the budget has been approved by Council on 31 March 2021, the Service Delivery Budget and Implementation Plan will be submitted to the Mayor for consideration and approval by Council.

2.10.1 Executive Support Services (Vote 1)

The core purpose of Executive Support Services is to promote public accountability and broadening public participation. Extensive involvement of communities in municipal planning through established institutional arrangements demonstrates the City's commitment to the promotion of public accountability.

Significant strides are made in engaging communities through the utilisation of various governance structures at both the Executive and Legislative components of Council. The Directorate of Executive Support Services comprises of the following departments:

- i. Communication / Marketing / International & Intergovernmental Relations
- ii. IDP / BI / PMS / GIS / IEMP & Sustainable Development
- iii. Political Office Administration
- iv. Sports Services & Special Programmes

Table 59: Executive Support Services - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 807 | 410 | 74 | - | 822 | 822 | - | - | - |
| Other revenue | 331 | 8 | 16 | - | - | - | - | - | - |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 1 138 | 419 | 90 | - | 822 | 822 | - | - | - |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 70 905 | 79 268 | 88 401 | 94 780 | 94 780 | 94 780 | 99 709 | 104 894 | 110 558 |
| Remuneration of councillors | 59 473 | 62 316 | 64 687 | 72 766 | 72 766 | 72 766 | 76 550 | 80 530 | 84 879 |
| Debt impairment | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 1 550 | 2 110 | 1 594 | 3 602 | 3 602 | 3 602 | 1 098 | 1 145 | 1 197 |
| Finance charges | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 3 248 | 3 355 | 4 451 | 3 924 | 3 297 | 3 297 | 3 865 | 4 171 | 4 486 |
| Contracted services | 12 307 | 22 523 | 20 908 | 14 709 | 20 585 | 20 585 | 19 395 | 21 072 | 20 598 |
| Transfers and subsidies Exp | 38 797 | 49 155 | 77 401 | 55 952 | 69 952 | 69 952 | 70 952 | 72 042 | 73 232 |
| Other expenditure | 43 491 | 75 770 | 53 075 | 45 122 | 42 814 | 42 814 | 42 581 | 44 796 | 47 215 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 229 773 | 294 496 | 310 518 | 290 855 | 307 796 | 307 796 | 314 150 | 328 650 | 342 165 |
| Surplus/(Deficit) | (228 635) | (294 077) | (310 428) | (290 855) | (306 974) | (306 974) | (314 150) | (328 650) | (342 165) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (228 635) | (294 077) | (310 428) | (290 855) | (306 974) | (306 974) | (314 150) | (328 650) | (342 165) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (228 635) | (294 077) | (310 428) | (290 855) | (306 974) | (306 974) | (314 150) | (328 650) | (342 165) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (228 635) | (294 077) | (310 428) | (290 855) | (306 974) | (306 974) | (314 150) | (328 650) | (342 165) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (228 635) | (294 077) | (310 428) | (290 855) | (306 974) | (306 974) | (314 150) | (328 650) | (342 165) |

2.10.2 City Manager (Vote 2)

The City Manager heads the administration of the City and chairs the City's Top Management, whose primary responsibility is advising the City Manager on service delivery matters, strategy and policies. The Directorate of the City Manager comprises of the following departments:

- i. Chief Operating Officer
- ii. Enterprise Project Management Office
- iii. Expanded Public Works Programme
- iv. Governance & Internal Auditing
- v. Information / Knowledge Management / Research & Policy
- vi. Legal Services & Municipal Court

Table 60: City Manager - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 30 698 | 22 474 | 32 515 | 32 128 | 34 370 | 34 370 | 23 289 | 23 289 | 25 411 |
| Other revenue | - | 70 | 33 | - | - | - | - | - | - |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 30 698 | 22 544 | 32 547 | 32 128 | 34 370 | 34 370 | 23 289 | 23 289 | 25 411 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 38 571 | 55 059 | 39 697 | 48 968 | 66 674 | 66 674 | 52 853 | 55 601 | 58 604 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 1 137 | 925 | 838 | 195 | 195 | 195 | 138 | 144 | 151 |
| Finance charges | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 1 340 | 1 069 | 545 | 1 156 | 1 419 | 1 419 | 1 453 | 1 523 | 1 513 |
| Contracted services | 53 834 | 59 226 | 70 958 | 72 218 | 61 734 | 61 734 | 58 029 | 40 326 | 42 738 |
| Transfers and subsidies Exp | - | - | - | - | - | - | - | - | - |
| Other expenditure | 81 513 | 83 353 | 22 847 | 25 621 | 25 495 | 25 495 | 25 465 | 26 643 | 26 779 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 176 395 | 199 632 | 134 884 | 148 158 | 155 519 | 155 519 | 137 938 | 124 237 | 129 783 |
| Surplus/(Deficit) | (145 696) | (177 089) | (102 337) | (116 030) | (121 149) | (121 149) | (114 649) | (100 948) | (104 372) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 89 | 216 | 24 | 150 | 150 | 150 | 250 | 100 | 100 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (145 607) | (176 873) | (102 313) | (115 880) | (120 999) | (120 999) | (114 399) | (100 848) | (104 272) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (145 607) | (176 873) | (102 313) | (115 880) | (120 999) | (120 999) | (114 399) | (100 848) | (104 272) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (145 607) | (176 873) | (102 313) | (115 880) | (120 999) | (120 999) | (114 399) | (100 848) | (104 272) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (145 607) | (176 873) | (102 313) | (115 880) | (120 999) | (120 999) | (114 399) | (100 848) | (104 272) |

2.10.3 Human Settlements (Vote 3)

The mandate of the directorate is to coordinate the implementation of housing projects, to improve the living conditions of priority nodal townships, to improve the quality of human life through provision of descent formal houses as part of integrated sustainable Human settlements and to improve the quality of human life through provision of bulk and internal services. The Directorate of Human Settlements comprises of the following departments:

- i. Housing Delivery & Implementation
- ii. Housing Planning & Strategy
- iii. Human Settlement Special Projects

Table 61: Human Settlements - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | 95 | 95 | 95 | 103 | 111 | 121 |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 71 003 | 15 192 | 1 435 | 81 276 | 153 088 | 153 088 | 131 665 | 151 958 | 151 272 |
| Other revenue | - | - | - | - | - | - | - | - | - |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 71 003 | 15 192 | 1 435 | 81 371 | 153 183 | 153 183 | 131 768 | 152 069 | 151 393 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 25 386 | 29 301 | 33 232 | 34 105 | 34 105 | 34 105 | 35 878 | 37 744 | 39 782 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | (40) | 149 | 742 | 10 315 | 10 315 | 10 315 | 126 | 131 | 137 |
| Finance charges | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 899 | 1 039 | 1 378 | 1 401 | 1 675 | 1 675 | 1 997 | 2 149 | 2 306 |
| Contracted services | 74 006 | 16 477 | 6 553 | 84 162 | 155 974 | 155 974 | 134 552 | 154 711 | 154 202 |
| Transfers and subsidies Exp | - | 6 000 | - | - | 1 000 | 1 000 | - | - | - |
| Other expenditure | 4 842 | 4 430 | 3 661 | 3 984 | 3 828 | 3 828 | 3 828 | 4 027 | 4 245 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 105 092 | 57 397 | 45 567 | 133 967 | 206 898 | 206 898 | 176 381 | 198 763 | 200 672 |
| Surplus/(Deficit) | (34 089) | (42 204) | (44 132) | (52 596) | (53 715) | (53 715) | (44 613) | (46 693) | (49 279) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 144 247 | 170 087 | 288 752 | 311 993 | 428 579 | 428 579 | 292 885 | 260 600 | 331 085 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 110 157 | 127 883 | 244 620 | 259 397 | 374 864 | 374 864 | 248 272 | 213 907 | 281 806 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 110 157 | 127 883 | 244 620 | 259 397 | 374 864 | 374 864 | 248 272 | 213 907 | 281 806 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 110 157 | 127 883 | 244 620 | 259 397 | 374 864 | 374 864 | 248 272 | 213 907 | 281 806 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 110 157 | 127 883 | 244 620 | 259 397 | 374 864 | 374 864 | 248 272 | 213 907 | 281 806 |

2.10.4 Finance Directorate (Vote 4)

The Directorate of Finance aims to ensure efficient and effective financial management for Buffalo City Metropolitan Municipality as well as to provide and maintain meaningful, accurate and coherent financial records of the Metro in order to facilitate the management and control of expenditure against the objectives set by the Metro's budget. The Directorate of Finance comprises of the following departments:

- i. Budget & Treasury Management
- ii. Corporate Asset Management
- iii. Expenditure Management & Financial Reporting
- iv. Revenue Management
- v. Strategy & Operations
- vi. Supply Chain Management

Table 62: Finance Directorate - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | |
| Property rates | 505 732 | 695 722 | 811 851 | 873 976 | 873 976 | 873 976 | 966 459 | 1 034 111 | 1 116 840 |
| Service charges - electricity revenue | 37 774 | 32 051 | 26 853 | 23 638 | 23 638 | 23 638 | 27 087 | 29 497 | 32 123 |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | 126 545 | 98 251 | 70 130 | 53 619 | 45 619 | 45 619 | 36 022 | 37 103 | 38 216 |
| Interest earned - outstanding debtors | 49 322 | 67 093 | 122 587 | 88 009 | 101 009 | 101 009 | 109 696 | 118 471 | 128 541 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | 1 468 | 1 468 | 1 468 | 1 594 | 1 721 | 1 868 |
| Licences and permits | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 870 427 | 841 166 | 913 139 | 986 078 | 1 128 650 | 1 128 650 | 1 021 625 | 1 078 825 | 1 045 515 |
| Other revenue | 8 041 | 16 247 | 10 464 | 14 992 | 14 992 | 14 992 | 16 191 | 17 486 | 18 973 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 1 597 840 | 1 750 531 | 1 955 022 | 2 041 778 | 2 189 350 | 2 189 350 | 2 178 673 | 2 317 215 | 2 382 075 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 249 680 | 265 537 | 240 565 | 292 933 | 335 967 | 335 967 | 353 053 | 371 360 | 391 359 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | 185 107 | (34 561) | 136 009 | 158 354 | 158 354 | 158 354 | 249 867 | 267 848 | 258 032 |
| Depreciation & asset impairment | 0 | 102 | 416 | 2 569 | 2 569 | 2 569 | 171 | 179 | 187 |
| Finance charges | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 6 065 | 3 061 | 2 779 | 5 895 | 8 201 | 8 201 | 8 449 | 8 927 | 9 442 |
| Contracted services | 53 775 | 44 351 | 39 877 | 54 670 | 64 069 | 64 069 | 96 852 | 85 018 | 81 410 |
| Transfers and subsidies Exp | - | - | - | 1 001 | - | - | - | - | - |
| Other expenditure | 106 798 | 107 774 | 119 088 | 112 468 | 109 778 | 109 778 | 113 291 | 121 104 | 125 955 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 601 425 | 386 264 | 538 733 | 627 891 | 678 938 | 678 938 | 821 683 | 854 435 | 866 384 |
| Surplus/(Deficit) | 996 415 | 1 364 267 | 1 416 290 | 1 413 888 | 1 510 412 | 1 510 412 | 1 356 990 | 1 462 780 | 1 515 690 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 3 394 | 279 132 | 58 | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 999 809 | 1 643 398 | 1 416 347 | 1 413 888 | 1 510 412 | 1 510 412 | 1 356 990 | 1 462 780 | 1 515 690 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 999 809 | 1 643 398 | 1 416 347 | 1 413 888 | 1 510 412 | 1 510 412 | 1 356 990 | 1 462 780 | 1 515 690 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 999 809 | 1 643 398 | 1 416 347 | 1 413 888 | 1 510 412 | 1 510 412 | 1 356 990 | 1 462 780 | 1 515 690 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 999 809 | 1 643 398 | 1 416 347 | 1 413 888 | 1 510 412 | 1 510 412 | 1 356 990 | 1 462 780 | 1 515 690 |

2.10.5 Corporate Services (Vote 5)

Services rendered by the Directorate of Corporate Services include but are not limited to development of the organisational structure, capacitation of staff, recruitment of staff members, job evaluation, employee relations, safety and wellness and assisting management with the implementation of staff performance. Corporate Services comprises of the following departments:

- i. Corporate Support Services
- ii. HR Performance & Development
- iii. Human Resources Management

Table 63: Corporate Services - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 11 830 | 13 911 | 10 847 | 11 364 | 10 788 | 10 788 | 10 350 | 11 500 | 12 000 |
| Other revenue | - | 0 | 0 | 652 | 652 | 652 | 705 | 761 | 826 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 11 830 | 13 912 | 10 847 | 12 016 | 11 440 | 11 440 | 11 055 | 12 261 | 12 826 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 73 986 | 92 426 | 131 446 | 121 099 | 140 822 | 140 822 | 127 396 | 134 020 | 141 258 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 5 019 | 22 560 | 8 853 | 22 793 | 22 793 | 22 793 | 2 019 | 2 106 | 2 201 |
| Finance charges | - | - | - | - | - | - | - | - | - |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 590 | 758 | 1 119 | 1 138 | 1 512 | 1 512 | 1 562 | 1 652 | 1 748 |
| Contracted services | 13 699 | 12 508 | 16 870 | 22 182 | 19 333 | 19 333 | 19 662 | 23 499 | 25 813 |
| Transfers and subsidies Exp | - | - | - | - | - | - | - | - | - |
| Other expenditure | 31 393 | 26 145 | 66 230 | 76 342 | 69 887 | 69 887 | 78 413 | 82 064 | 111 388 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 124 686 | 154 396 | 224 517 | 243 553 | 254 346 | 254 346 | 229 053 | 243 341 | 282 408 |
| Surplus/(Deficit) | (112 857) | (140 484) | (213 671) | (231 537) | (242 906) | (242 906) | (217 998) | (231 080) | (269 582) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | 110 | 110 | 150 | 150 | 150 | 150 | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | (140 374) | (213 561) | (231 387) | (242 756) | (242 756) | (217 848) | (231 080) | (269 582) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | - | (140 374) | (213 561) | (231 387) | (242 756) | (242 756) | (217 848) | (231 080) | (269 582) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | - | (140 374) | (213 561) | (231 387) | (242 756) | (242 756) | (217 848) | (231 080) | (269 582) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | (140 374) | (213 561) | (231 387) | (242 756) | (242 756) | (217 848) | (231 080) | (269 582) |

2.10.6 Infrastructure Services (Vote 6)

The Constitution stipulates that the City has a responsibility to ensure that the citizens of Cape Town have access to basic services. The purpose of the Directorate of Infrastructure Services is to provide a sustainable, reliable and affordable engineering service and infrastructure for Buffalo City Metropolitan Municipality and all stakeholder communities. Infrastructure Services comprises of the following departments:

- i. Electrical & Energy Services
- ii. Roads / PIU & Construction
- iii. Water / Wastewater & Scientific Services
- iv. Workshop / Plant & Fleet Services

Table 64: Infrastructure Services - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 1 690 603 | 1 751 430 | 1 811 252 | 2 160 571 | 2 042 571 | 2 042 571 | 2 340 582 | 2 548 894 | 2 775 746 |
| Service charges - water revenue | 440 830 | 503 580 | 709 744 | 631 338 | 729 338 | 729 338 | 795 708 | 868 117 | 947 984 |
| Service charges - sanitation revenue | 304 905 | 328 923 | 377 249 | 397 037 | 412 037 | 412 037 | 447 060 | 485 060 | 527 261 |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 256 462 | 356 023 | 334 275 | 381 860 | 381 860 | 381 860 | 395 869 | 427 755 | 492 442 |
| Other revenue | 15 182 | 3 419 | 5 163 | 23 069 | 23 069 | 23 069 | 24 915 | 26 908 | 29 195 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 2 707 982 | 2 943 374 | 3 237 683 | 3 593 876 | 3 588 876 | 3 588 876 | 4 004 135 | 4 356 735 | 4 772 628 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 445 940 | 491 806 | 527 000 | 541 112 | 540 274 | 540 274 | 568 369 | 597 924 | 630 212 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | 102 584 | 256 506 | 268 107 | 297 360 | 296 985 | 296 985 | 494 788 | 538 332 | 523 898 |
| Depreciation & asset impairment | 757 716 | 828 068 | 1 105 469 | 673 856 | 700 865 | 700 865 | 504 248 | 525 931 | 549 598 |
| Finance charges | 37 934 | 33 445 | 27 966 | 39 594 | 39 594 | 39 594 | 45 174 | 93 328 | 154 081 |
| Bulk purchases | 1 552 488 | 1 628 957 | 1 772 339 | 2 057 476 | 1 754 307 | 1 754 307 | 2 010 261 | 2 208 472 | 2 426 228 |
| Other materials | 33 566 | 36 282 | 42 321 | 46 819 | 313 788 | 313 788 | 359 067 | 387 531 | 418 250 |
| Contracted services | 353 548 | 415 960 | 413 766 | 415 917 | 434 122 | 434 122 | 410 985 | 480 030 | 576 647 |
| Transfers and subsidies Exp | 8 531 | 15 911 | - | - | - | - | - | - | - |
| Other expenditure | 54 179 | 62 640 | 74 273 | 89 617 | 75 217 | 75 217 | 98 204 | 104 224 | 113 160 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 3 346 487 | 3 769 575 | 4 231 241 | 4 161 751 | 4 155 153 | 4 155 153 | 4 491 096 | 4 935 772 | 5 392 073 |
| Surplus/(Deficit) | (638 505) | (826 201) | (993 558) | (567 875) | (566 277) | (566 277) | (486 961) | (579 037) | (619 445) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 625 351 | 593 777 | 449 818 | 355 626 | 350 075 | 350 075 | 331 714 | 382 003 | 282 511 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (13 154) | (232 424) | (543 740) | (212 249) | (216 202) | (216 202) | (155 247) | (197 034) | (336 934) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (13 154) | (232 424) | (543 740) | (212 249) | (216 202) | (216 202) | (155 247) | (197 034) | (336 934) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (13 154) | (232 424) | (543 740) | (212 249) | (216 202) | (216 202) | (155 247) | (197 034) | (336 934) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (13 154) | (232 424) | (543 740) | (212 249) | (216 202) | (216 202) | (155 247) | (197 034) | (336 934) |

2.10.7 Spatial Planning & Development (Vote 7)

The purpose of the directorate is to ensure that the Metro meets the spatial planning objectives set out in the IDP, Spatial Development Framework (SDF) and to comply with the built environment planning and approvals requirements. Spatial Planning & Development comprises of the following departments:

- i. Development Planning
- ii. Property Management
- iii. Transport Planning & Operations
- iv. Urban & Rural Regeneration

Table 65: Spatial Planning & Development - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 11 061 | 16 678 | 17 286 | 12 085 | 10 499 | 10 499 | 11 076 | 11 962 | 12 979 |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Licences and permits | - | - | - | - | - | - | - | - | - |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 5 453 | 3 407 | 2 767 | - | 1 083 | 1 083 | 5 873 | 6 022 | 7 071 |
| Other revenue | 17 100 | 30 483 | 12 205 | 22 282 | 18 867 | 18 867 | 20 377 | 22 007 | 23 877 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 33 614 | 50 568 | 32 257 | 34 366 | 30 450 | 30 450 | 37 326 | 39 991 | 43 927 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 87 782 | 93 711 | 97 099 | 108 114 | 108 114 | 108 114 | 113 736 | 119 651 | 126 112 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 147 622 | 358 372 | 478 536 | 119 934 | 119 934 | 119 934 | 103 378 | 107 823 | 112 676 |
| Finance charges | 884 | 740 | 543 | 545 | 545 | 545 | 622 | 1 285 | 2 121 |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 1 963 | 1 763 | 1 828 | 5 148 | 7 074 | 7 074 | 8 316 | 8 960 | 9 626 |
| Contracted services | 34 707 | 23 228 | 25 293 | 27 261 | 28 995 | 28 995 | 31 512 | 38 568 | 37 741 |
| Transfers and subsidies Exp | - | - | - | - | - | - | - | - | - |
| Other expenditure | 20 150 | 19 786 | 18 230 | 21 854 | 20 968 | 20 968 | 20 968 | 22 058 | 23 249 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 293 108 | 497 599 | 621 530 | 282 856 | 285 630 | 285 630 | 278 533 | 298 345 | 311 524 |
| Surplus/(Deficit) | (259 494) | (447 031) | (589 273) | (248 490) | (255 181) | (255 181) | (241 207) | (258 354) | (267 597) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 94 199 | 189 058 | 213 054 | 138 500 | 135 983 | 135 983 | 73 500 | 75 000 | 91 082 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (165 295) | (257 973) | (376 220) | (109 990) | (119 198) | (119 198) | (167 707) | (183 354) | (176 515) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (165 295) | (257 973) | (376 220) | (109 990) | (119 198) | (119 198) | (167 707) | (183 354) | (176 515) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (165 295) | (257 973) | (376 220) | (109 990) | (119 198) | (119 198) | (167 707) | (183 354) | (176 515) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (165 295) | (257 973) | (376 220) | (109 990) | (119 198) | (119 198) | (167 707) | (183 354) | (176 515) |

2.10.8 Health, Public Safety & Emergency Services (Vote 8)

The Directorate provides an essential & critical service to the public and thus the Directorate's mission is to continuously enforce safety & security issues, environmental & health issues and to consistently render an effective & efficient service is at the utmost forefront of this Directorate. Health, Public Safety & Emergency Services comprises of the following departments:

- i. Emergency Services
- ii. Municipal Health Services
- iii. Public Safety & Protection Services

Table 66: Health, Public Safety & Emergency Services - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | - | - | - | - | - | - | - | - | - |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 23 619 | 24 866 | 10 818 | 17 737 | 17 737 | 17 737 | 19 262 | 20 803 | 22 571 |
| Licences and permits | 13 824 | 15 031 | 12 449 | 17 163 | 17 163 | 17 163 | 18 682 | 20 177 | 21 892 |
| Agency services | 25 683 | 26 198 | 21 676 | 35 976 | 35 976 | 35 976 | 39 070 | 42 195 | 45 782 |
| Transfers and subsidies Rev | 15 441 | 35 225 | 38 501 | 41 812 | 41 812 | 41 812 | 45 157 | 48 770 | 52 915 |
| Other revenue | 58 544 | 61 381 | 69 987 | 78 248 | 78 248 | 78 248 | 84 508 | 91 269 | 99 026 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 137 111 | 162 702 | 153 431 | 190 936 | 190 936 | 190 936 | 206 679 | 223 214 | 242 187 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 339 056 | 375 996 | 397 118 | 415 235 | 415 535 | 415 535 | 437 142 | 459 874 | 484 707 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | 112 985 | 40 273 | 11 031 | 11 031 | 11 031 | 17 673 | 19 087 | 18 491 |
| Depreciation & asset impairment | 324 | 752 | 1 816 | 7 942 | 10 933 | 10 933 | 1 109 | 1 157 | 1 209 |
| Finance charges | 2 208 | 1 848 | 1 731 | 1 736 | 1 736 | 1 736 | 1 981 | 4 092 | 6 757 |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 7 372 | 11 100 | 8 744 | 20 327 | 25 498 | 25 498 | 27 474 | 29 253 | 30 638 |
| Contracted services | 9 148 | 10 998 | 11 596 | 12 498 | 26 366 | 26 366 | 25 804 | 30 970 | 27 435 |
| Transfers and subsidies Exp | - | - | - | - | - | - | - | - | - |
| Other expenditure | 10 679 | 13 260 | 12 903 | 20 097 | 15 484 | 15 484 | 16 184 | 17 087 | 17 114 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 368 787 | 526 939 | 474 180 | 488 866 | 506 583 | 506 583 | 527 368 | 561 520 | 586 350 |
| Surplus/(Deficit) | (231 677) | (364 237) | (320 749) | (297 931) | (315 647) | (315 647) | (320 689) | (338 306) | (344 163) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 12 283 | 4 294 | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | (359 943) | (320 749) | (297 931) | (315 647) | (315 647) | (320 689) | (338 306) | (344 163) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | - | (359 943) | (320 749) | (297 931) | (315 647) | (315 647) | (320 689) | (338 306) | (344 163) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | - | (359 943) | (320 749) | (297 931) | (315 647) | (315 647) | (320 689) | (338 306) | (344 163) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | (359 943) | (320 749) | (297 931) | (315 647) | (315 647) | (320 689) | (338 306) | (344 163) |

2.10.9 Municipal Services (Vote 9)

The Directorate of Municipal Services is responsible for the rendering of services in Cemeteries and Crematorium, Sports fields; Swimming Pools; Marine Services; Resorts and the Zoo and provide for conservation, sport and recreation needs of the community. It also provides provide general lending, reference, copy and study facilities at its libraries and the use of Halls.

It also renders services such as refuse removal, street sweeping, waste minimization and operates the landfill/waste sites as well as the garden transfer stations. It also has an overarching strategic responsibility for the protection and management of the natural environment in Buffalo City. Municipal Services comprises of the following departments:

- i. Community Amenities
- ii. Parks / Cemeteries & Conservation
- iii. Solid Waste Management

Table 67: Municipal Services - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 249 497 | 251 916 | 335 843 | 334 128 | 339 128 | 339 128 | 367 954 | 399 230 | 433 963 |
| Rental of facilities and equipment | 3 858 | 3 202 | 3 002 | 5 770 | 5 770 | 5 770 | 6 266 | 6 767 | 7 343 |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 79 | 72 | 46 | 508 | 508 | 508 | 551 | 595 | 646 |
| Licences and permits | 4 | 6 | - | 180 | 180 | 180 | 44 | 47 | 51 |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | 93 013 | 144 947 | 193 189 | 162 372 | 162 372 | 162 372 | 174 825 | 189 763 | 205 545 |
| Other revenue | 16 547 | 13 125 | 17 575 | 26 656 | 26 656 | 26 656 | 28 789 | 31 092 | 33 735 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 362 998 | 413 269 | 549 655 | 529 614 | 534 614 | 534 614 | 578 428 | 627 495 | 681 283 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 463 369 | 515 011 | 588 707 | 626 681 | 626 681 | 626 681 | 661 144 | 695 524 | 733 082 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | 22 693 | 38 253 | 157 453 | 30 540 | 30 915 | 30 915 | 51 514 | 55 892 | 54 245 |
| Depreciation & asset impairment | 66 750 | 80 527 | 104 716 | 17 720 | 17 720 | 17 720 | 40 411 | 42 148 | 44 045 |
| Finance charges | 1 830 | 1 515 | 1 382 | 1 387 | 1 387 | 1 387 | 1 582 | 3 269 | 5 396 |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 26 733 | 25 318 | 30 793 | 39 575 | 57 401 | 57 401 | 63 426 | 67 694 | 72 183 |
| Contracted services | 59 406 | 49 514 | 47 931 | 41 687 | 45 387 | 45 387 | 45 150 | 55 251 | 53 421 |
| Transfers and subsidies Exp | - | - | - | 220 | 220 | 220 | 220 | 231 | 244 |
| Other expenditure | 85 260 | 115 205 | 129 801 | 104 129 | 126 601 | 126 601 | 113 518 | 119 421 | 125 870 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 726 043 | 825 343 | 1 060 783 | 861 939 | 906 310 | 906 310 | 976 964 | 1 039 430 | 1 088 486 |
| Surplus/(Deficit) | (363 045) | (412 074) | (511 128) | (332 324) | (371 696) | (371 696) | (398 536) | (411 935) | (407 203) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 46 337 | 40 148 | 48 483 | - | 19 207 | 19 207 | - | - | 7 000 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (316 707) | (371 926) | (462 645) | (332 324) | (352 489) | (352 489) | (398 536) | (411 935) | (400 203) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (316 707) | (371 926) | (462 645) | (332 324) | (352 489) | (352 489) | (398 536) | (411 935) | (400 203) |
| Atributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (316 707) | (371 926) | (462 645) | (332 324) | (352 489) | (352 489) | (398 536) | (411 935) | (400 203) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (316 707) | (371 926) | (462 645) | (332 324) | (352 489) | (352 489) | (398 536) | (411 935) | (400 203) |

2.10.10 Economic Development & Agencies (Vote 10)

The directorate was established to respond to stagnant economic growth and rising unemployment. The purpose of the directorate is to enhance the enabling environment for the attraction of new investments and the creation of new enterprises within the local economy, in pursuit of inclusive economic growth and job creation Economic Development & Agencies comprises of the following departments:

- i. Fresh Produce Market
- ii. Tourism / Arts / Culture & Heritage
- iii. Trade / Industry & Rural Agrarian

Table 68: Economic Development & Agencies - operating revenue by source, expenditure by type and total capital transfers

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 2 053 | 2 625 | 2 365 | 2 936 | 2 936 | 2 936 | 3 514 | 3 795 | 4 118 |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - | - |
| Licences and permits | 156 | 120 | 138 | - | - | - | 109 | 117 | 127 |
| Agency services | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies Rev | - | - | - | 10 278 | 10 278 | 10 278 | 30 960 | 8 435 | - |
| Other revenue | 21 153 | 22 674 | 23 091 | 30 576 | 30 576 | 30 576 | 33 022 | 35 664 | 38 696 |
| Gains | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 23 362 | 25 418 | 25 594 | 43 789 | 43 789 | 43 789 | 67 605 | 48 011 | 42 940 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 29 189 | 33 810 | 37 031 | 43 549 | 43 549 | 43 549 | 45 814 | 48 196 | 50 799 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 7 032 | 2 070 | 5 756 | 5 910 | 5 910 | 5 910 | 2 480 | 2 586 | 2 703 |
| Finance charges | 1 098 | 918 | 942 | 945 | 945 | 945 | 1 078 | 2 227 | 3 676 |
| Bulk purchases | - | - | - | - | - | - | - | - | - |
| Other materials | 1 533 | 2 764 | 606 | 788 | 1 297 | 1 297 | 1 437 | 1 534 | 1 636 |
| Contracted services | 13 605 | 14 968 | 9 306 | 4 431 | 9 831 | 9 831 | 7 903 | 7 619 | 22 728 |
| Transfers and subsidies Exp | 14 731 | 20 538 | 53 421 | 58 488 | 58 338 | 58 338 | 84 279 | 65 777 | 56 082 |
| Other expenditure | 12 922 | 11 794 | 13 491 | 18 871 | 13 731 | 13 731 | 13 931 | 14 724 | 14 782 |
| Losses | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 80 109 | 86 862 | 120 552 | 132 981 | 133 600 | 133 600 | 156 921 | 142 663 | 152 405 |
| Surplus/(Deficit) | (56 747) | (61 444) | (94 958) | (89 192) | (89 811) | (89 811) | (89 317) | (94 652) | (109 465) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 7 852 | - | 10 114 | - | 9 886 | 9 886 | 35 000 | 40 000 | 47 000 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (48 895) | (61 444) | (84 844) | (89 192) | (79 925) | (79 925) | (54 317) | (54 652) | (62 465) |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | (48 895) | (61 444) | (84 844) | (89 192) | (79 925) | (79 925) | (54 317) | (54 652) | (62 465) |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | (48 895) | (61 444) | (84 844) | (89 192) | (79 925) | (79 925) | (54 317) | (54 652) | (62 465) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | (48 895) | (61 444) | (84 844) | (89 192) | (79 925) | (79 925) | (54 317) | (54 652) | (62 465) |

2.11 ANNUAL BUDGET AND SDBIPS – MUNICIPAL ENTITIES AND OTHER EXTERNAL MECHANISMS

Buffalo City Metropolitan Development Agency (BCMDA) is a municipal entity wholly owned by Buffalo City Metropolitan Municipality (BCMM). BCMDA was established as a profit company on 20 April 2016. Its mandate is to increase economic growth through tourism, economic and social development as well as property management and commercialisation. As an entity of BCMM, BCMDA extends the Metro's capability with respect to identification, planning and implementation of development projects for the benefit of the entire municipal area. The governance of BCMDA is entrusted to board of directors.

To allow the agency to realise its mandate, the City has set aside an amount of (inclusive of vat) R48 million for 2021/2022 financial year, R51 million in 2022/2023 and R53 million in 2023/2024 financial years as an operational grant to the agency. The City will also transfer an amount of (inclusive of vat) R50 million in 2021/2022, R47 million in 2022/2023 and R18 million in 2023/2024 for capital projects that will be implemented by the entity.

The primary mandate of Buffalo City Metropolitan Development Agency is to:

- i. Attract investors into Buffalo City,
- ii. Increase economic growth through tourism, economic and social development, and
- iii. Property management and commercialisation.

The aggregated annual budget, as required in terms of section 9 of the MBRR, are presented in the five primary budget tables on the following pages. These tables reflect BCMDA's draft 2021/2022 budget and MTREF to be supported by Council.

Schedule D reflecting BCMDA's annual budget and supporting documents is attached as Annexure Z.

Table 69: MBRR Table D1 – Budget Summary – (BCMDA)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Financial Performance | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - | - |
| Investment revenue | 145 | 439 | 520 | 854 | 854 | 854 | 900 | 949 | 1 000 |
| Transfers recognised - operational | 1 505 | 2 491 | 7 762 | 119 808 | 119 808 | 119 808 | 146 456 | 110 535 | 71 182 |
| Other own revenue | 20 380 | 30 491 | 41 243 | 15 982 | 15 982 | 15 982 | 17 576 | 45 393 | 52 679 |
| Total Revenue (excluding capital transfers and contributions) | 22 030 | 33 421 | 49 524 | 136 645 | 136 645 | 136 645 | 164 932 | 156 877 | 124 862 |
| Employee costs | 15 388 | 17 447 | 24 079 | 27 888 | 27 888 | 27 888 | 30 126 | 32 193 | 33 931 |
| Remuneration of councillors | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | 799 | 1 206 | 987 | 1 921 | 1 921 | 1 921 | 1 978 | 2 038 | 2 148 |
| Finance charges | 5 | 0 | - | 4 | 4 | 4 | 4 | 4 | 5 |
| Inventory consumed and bulk purchases | 310 | 570 | 1 238 | 1 481 | 1 481 | 1 481 | 1 703 | 1 959 | 2 064 |
| Transfers and grants | 411 | 100 | 197 | 321 | 321 | 321 | 369 | 424 | 447 |
| Other expenditure | 7 443 | 12 038 | 27 414 | 102 519 | 102 519 | 102 519 | 127 990 | 116 509 | 82 267 |
| Total Expenditure | 24 355 | 31 361 | 53 916 | 134 134 | 134 134 | 134 134 | 162 171 | 153 127 | 120 861 |
| Surplus/(Deficit) | (2 325) | 2 060 | (4 391) | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | - | - | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational | - | 491 | 13 811 | - | - | - | - | - | - |
| contributions | (2 325) | 2 550 | 9 420 | 5 020 | 5 020 | 5 020 | 5 522 | 7 500 | 8 000 |
| Taxation | (558) | 602 | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (1 767) | 1 948 | 9 420 | 5 020 | 5 020 | 5 020 | 5 522 | 7 500 | 8 000 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 324 | 4 078 | 1 929 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Transfers recognised - capital | - | 4 078 | (1 425) | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 324 | - | 3 354 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Total sources of capital funds | 324 | 4 078 | 1 929 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Financial position | | | | | | | | | |
| Total current assets | 708 | 5 706 | 22 444 | 2 882 | 2 882 | 2 882 | 2 968 | 3 057 | 3 184 |
| Total non current assets | 2 174 | 2 108 | 2 795 | 2 510 | 2 510 | 2 510 | 5 521 | 7 500 | 4 000 |
| Total current liabilities | 3 465 | 6 448 | 13 812 | 4 433 | 4 433 | 4 433 | 4 429 | 4 586 | 4 788 |
| Total non current liabilities | - | - | - | - | - | - | - | - | - |
| Community wealth/Equity | (582) | 1 366 | 11 427 | 958 | 958 | 958 | 4 060 | 5 971 | 2 396 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (2 631) | 5 362 | 13 797 | (10 881) | (10 881) | (10 881) | 4 740 | 5 788 | 5 520 |
| Net cash from (used) investing | (351) | (1 742) | (1 651) | (2 510) | (2 510) | (2 510) | (2 761) | (3 750) | (4 000) |
| Net cash from (used) financing | - | - | - | (1 272) | (1 272) | (1 272) | (1 935) | (1 993) | (1 459) |
| Cash/cash equivalents at the year end | 367 | 3 987 | 16 133 | 1 470 | 1 470 | 1 470 | 1 514 | 1 559 | 1 620 |

Table 70: MBRR Table D2 – Budgeted Financial Performance (revenue and expenditure) – (BCMDA)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousands | | | | | | | | | |
| Revenue by Source | | | | | | | | | |
| Property rates | | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | | |
| Service charges - water revenue | | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | | |
| Interest earned - external investments | 145 | 439 | 520 | 854 | 854 | 854 | 900 | 949 | 1 000 |
| Interest earned - outstanding debtors | | | | | | | | | |
| Dividends received | | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | | |
| Licences and permits | | | | | | | | | |
| Agency services | 124 | 620 | 1 752 | 7 933 | 7 933 | 7 933 | 4 000 | 4 000 | 4 000 |
| Transfers and subsidies | 1 505 | 2 491 | 7 762 | 117 298 | 117 298 | 117 298 | 143 695 | 106 785 | 67 182 |
| Other revenue | 20 248 | 29 869 | 39 491 | 8 049 | 8 049 | 8 049 | 13 576 | 41 393 | 48 679 |
| Gains | 8 | 2 | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 22 030 | 33 421 | 49 524 | 134 135 | 134 135 | 134 135 | 162 172 | 153 127 | 120 862 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 15 388 | 17 447 | 24 079 | 27 888 | 27 888 | 27 888 | 30 126 | 32 193 | 33 931 |
| Remuneration of councillors | | | | | | | | | |
| Debt impairment | | | | | | | | | |
| Depreciation & asset impairment | 799 | 1 206 | 987 | 1 921 | 1 921 | 1 921 | 1 978 | 2 038 | 2 148 |
| Finance charges | 5 | 0 | - | 4 | 4 | 4 | 4 | 4 | 5 |
| Bulk purchases - electricity | | | | | | | | | |
| Inventory consumed | 310 | 570 | 1 238 | 1 481 | 1 481 | 1 481 | 1 703 | 1 959 | 2 064 |
| Contracted services | 3 631 | 7 472 | 20 620 | 79 461 | 79 461 | 79 461 | 103 021 | 80 905 | 44 740 |
| Transfers and subsidies | 411 | 100 | 197 | 321 | 321 | 321 | 369 | 424 | 447 |
| Other expenditure | 3 798 | 4 567 | 6 793 | 23 058 | 23 058 | 23 058 | 24 969 | 35 604 | 37 527 |
| Losses | 14 | - | - | - | - | - | - | - | - |
| Total Expenditure | 24 355 | 31 361 | 53 916 | 134 134 | 134 134 | 134 134 | 162 171 | 153 127 | 120 861 |
| Surplus/(Deficit) | (2 325) | 2 060 | (4 391) | 0 | 0 | 0 | 1 | 0 | 0 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | - | - | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | 491 | 13 811 | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | | |
| contributions | (2 325) | 2 550 | 9 420 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Taxation | (558) | 602 | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (1 767) | 1 948 | 9 420 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |

Table 71: MBRR Table D3 – Capital Budget by asset class and funding – (BCMDA)

| Vote Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | Medium Term Revenue and Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousands | | | | | | | | | |
| Capital expenditure by Asset Class/Sub-class | | | | | | | | | |
| <u>Infrastructure</u> | - | - | - | - | - | - | - | - | - |
| <u>Community Assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Heritage assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Investment properties</u> | - | - | - | - | - | - | - | - | - |
| <u>Other assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Biological or Cultivated Assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Intangible Assets</u> | 225 | 3 358 | 679 | 1 014 | 1 014 | 1 014 | 1 116 | 1 506 | 1 606 |
| Licences and Rights | 225 | 3 358 | 679 | 1 014 | 1 014 | 1 014 | 1 116 | 1 506 | 1 606 |
| Computer Software and Applications | 225 | 3 358 | 679 | 1 014 | 1 014 | 1 014 | 1 116 | 1 506 | 1 606 |
| <u>Computer Equipment</u> | 99 | 607 | 56 | 231 | 231 | 231 | 253 | 365 | 415 |
| Computer Equipment | 99 | 607 | 56 | 231 | 231 | 231 | 253 | 365 | 415 |
| <u>Furniture and Office Equipment</u> | - | 114 | 1 194 | 1 265 | 1 265 | 1 265 | 1 392 | 1 879 | 1 979 |
| Furniture and Office Equipment | - | 114 | 1 194 | 1 265 | 1 265 | 1 265 | 1 392 | 1 879 | 1 979 |
| <u>Machinery and Equipment</u> | - | - | - | - | - | - | - | - | - |
| <u>Transport Assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Land</u> | - | - | - | - | - | - | - | - | - |
| <u>Zoo's, Marine and Non-biological Animals</u> | - | - | - | - | - | - | - | - | - |
| Total capital expenditure on assets | 324 | 4 078 | 1 929 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Funded by: | | | | | | | | | |
| National Government | | | | | | | | | |
| Provincial Government | | | | | | | | | |
| Parent Municipality | - | 4 078 | (1 425) | - | - | - | - | - | - |
| District Municipality | | | | | | | | | |
| Transfers recognised - capital | - | 4 078 | (1 425) | - | - | - | - | - | - |
| Borrowing | | | | | | | | | |
| Internally generated funds | 324 | - | 3 354 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Total Capital Funding | 324 | 4 078 | 1 929 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |

Table 72: MBRR Table D4 – Budgeted Financial Position – (BCMDA)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousands | | | | | | | | | |
| ASSETS | | | | | | | | | |
| Current assets | | | | | | | | | |
| Cash | 344 | 2 293 | 16 133 | 172 | 172 | 172 | 177 | 183 | 183 |
| Call investment deposits | 23 | 1 694 | | 1 297 | 1 297 | 1 297 | 1 336 | 1 377 | 1 437 |
| Consumer debtors | - | - | 5 813 | - | - | - | - | - | - |
| Other debtors | 308 | 1 683 | 498 | 1 377 | 1 377 | 1 377 | 1 418 | 1 460 | 1 525 |
| Current portion of long-term receivables | - | - | - | - | - | - | - | - | - |
| Inventory | 33 | 35 | - | 35 | 35 | 35 | 36 | 38 | 39 |
| Total current assets | 708 | 5 706 | 22 444 | 2 882 | 2 882 | 2 882 | 2 968 | 3 057 | 3 184 |
| Non current assets | | | | | | | | | |
| Long-term receivables | - | - | - | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - | - | - | - |
| Investment property | - | - | - | - | - | - | - | - | - |
| Investment in Associate | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment | 351 | 308 | 1 384 | 1 496 | 1 496 | 1 496 | 4 405 | 5 994 | 2 394 |
| Biological | - | - | - | - | - | - | - | - | - |
| Intangible | 1 221 | 1 800 | 1 411 | 1 014 | 1 014 | 1 014 | 1 116 | 1 506 | 1 606 |
| Other non-current assets | 602 | - | - | - | - | - | - | - | - |
| Total non current assets | 2 174 | 2 108 | 2 795 | 2 510 | 2 510 | 2 510 | 5 521 | 7 500 | 4 000 |
| TOTAL ASSETS | 2 882 | 7 814 | 25 240 | 5 392 | 5 392 | 5 392 | 8 489 | 10 557 | 7 184 |
| LIABILITIES | | | | | | | | | |
| Current liabilities | | | | | | | | | |
| Bank overdraft | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | 1 272 | 1 272 | 1 272 | 1 345 | 1 398 | 1 459 |
| Consumer deposits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 2 086 | 5 419 | 11 542 | 2 086 | 2 086 | 2 086 | 2 149 | 2 213 | 2 311 |
| Provisions | 1 378 | 1 029 | 2 270 | 1 075 | 1 075 | 1 075 | 935 | 975 | 1 017 |
| Total current liabilities | 3 465 | 6 448 | 13 812 | 4 433 | 4 433 | 4 433 | 4 429 | 4 586 | 4 788 |
| Non current liabilities | | | | | | | | | |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - |
| Total non current liabilities | - | - | - | - | - | - | - | - | - |
| TOTAL LIABILITIES | 3 465 | 6 448 | 13 812 | 4 433 | 4 433 | 4 433 | 4 429 | 4 586 | 4 788 |
| NET ASSETS | (582) | 1 366 | 11 427 | 958 | 958 | 958 | 4 060 | 5 971 | 2 396 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | |
| Accumulated Surplus/(Deficit) | (582) | 1 366 | 11 427 | 958 | 958 | 958 | 4 060 | 5 971 | 2 396 |
| Reserves | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | (582) | 1 366 | 11 427 | 958 | 958 | 958 | 4 060 | 5 971 | 2 396 |

Table 73: MBRR Table D5 – Budgeted Cash Flow – (BCMDA)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | Medium Term Revenue and Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges | | | | | | | | | |
| Other revenue | 153 | 638 | (2 595) | 15 304 | 15 304 | 15 304 | 17 576 | 45 393 | 49 680 |
| Transfers and Subsidies - Operational | 21 724 | 35 283 | 60 925 | 88 314 | 88 314 | 88 314 | 143 695 | 106 785 | 67 182 |
| Transfers and Subsidies - Capital | - | - | 940 | 2 260 | 2 260 | 2 260 | 2 761 | 3 750 | 4 000 |
| Interest | 145 | 439 | 520 | 854 | 854 | 854 | 900 | 949 | 1 000 |
| Dividends | | | | | | | - | - | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (24 647) | (30 997) | (45 993) | (117 609) | (117 609) | (117 609) | (160 188) | (151 084) | (116 338) |
| Finance charges | (5) | (0) | - | (4) | (4) | (4) | (4) | (4) | (5) |
| Dividends paid | | | | | | | - | - | - |
| Transfers and Grants | | | | | | | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | (2 631) | 5 362 | 13 797 | (10 881) | (10 881) | (10 881) | 4 740 | 5 788 | 5 520 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | | | 24 | | | | | | |
| Decrease (increase) in non-current receivables | | | | | | | | | |
| Decrease (increase) in non-current investments | (351) | (1 742) | | | | | | | |
| Payments | | | | | | | | | |
| Capital assets | | | (1 675) | (2 510) | (2 510) | (2 510) | (2 761) | (3 750) | (4 000) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (351) | (1 742) | (1 651) | (2 510) | (2 510) | (2 510) | (2 761) | (3 750) | (4 000) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | |
| Increase (decrease) in consumer deposits | | | | | | | | | |
| Payments | | | | | | | | | |
| Repayment of borrowing | | | | (1 272) | (1 272) | (1 272) | (1 935) | (1 993) | (1 459) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | - | - | - | (1 272) | (1 272) | (1 272) | (1 935) | (1 993) | (1 459) |
| NET INCREASE/ (DECREASE) IN CASH HELD | (2 981) | 3 620 | 12 145 | (14 663) | (14 663) | (14 663) | 44 | 45 | 61 |
| Cash/cash equivalents at the year begin: | 3 348 | 367 | 3 987 | 16 133 | 16 133 | 16 133 | 1 470 | 1 514 | 1 559 |
| Cash/cash equivalents at the year end: | 367 | 3 987 | 16 133 | 1 470 | 1 470 | 1 470 | 1 514 | 1 559 | 1 620 |

2.12 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) unless MFMA Section 33 has been complied with. 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 Chief Financial Officer.

2.13 CAPITAL EXPENDITURE DETAILS

The following tables present details of the City's capital expenditure programme, firstly on the new assets, then renewal of assets, upgrading of assets, repair and maintenance of assets, depreciation of assets, detailed capital programme and delayed capital projects.

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

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|------------------|-----------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital expenditure on new assets by Asset Class/Sub-class | 5 300 | 24 068 | 9 593 | 6 100 | 9 981 | 9 981 | 30 700 | 45 100 | 33 450 |
| Community Assets | | | | | | | | | |
| Community Facilities | 4 541 | 13 576 | 9 593 | 6 100 | 9 931 | 9 931 | 30 400 | 43 500 | 31 850 |
| Halls | – | – | – | – | 2 272 | 2 272 | – | – | – |
| Centres | – | – | – | – | – | – | 7 000 | 13 000 | 6 700 |
| Fire/Ambulance Stations | – | – | – | – | 3 500 | 3 500 | 4 000 | 4 000 | – |
| Galleries | – | – | – | – | – | – | 2 500 | 2 000 | 1 300 |
| Libraries | – | – | – | – | 457 | 457 | – | – | 3 000 |
| Cemeteries/Crematoria | – | 490 | – | – | 200 | 200 | 200 | 200 | – |
| Public Open Space | – | 705 | 344 | 1 000 | 500 | 500 | 500 | 1 000 | 1 000 |
| Nature Reserves | – | 1 407 | 191 | – | – | – | 1 100 | 3 100 | 850 |
| Public Ablution Facilities | 845 | 1 415 | 3 913 | 100 | – | – | 100 | 200 | – |
| Stalls | – | 5 073 | 3 298 | – | 415 | 415 | 15 000 | 20 000 | 19 000 |
| Taxi Ranks/Bus Terminals | 438 | 4 486 | 1 847 | 5 000 | 2 586 | 2 586 | – | – | – |
| Capital Spares | 3 258 | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | 758 | 10 492 | – | – | 50 | 50 | 300 | 1 600 | 1 600 |
| Outdoor Facilities | 758 | 10 492 | – | – | 50 | 50 | 300 | 1 600 | 1 600 |
| Heritage assets | | | | | | | | | |
| Monuments | – | 839 | – | 1 000 | 1 000 | 1 000 | 1 500 | 2 000 | 800 |
| Works of Art | – | 105 | – | 1 000 | 1 000 | 1 000 | 1 500 | 2 000 | 800 |
| | – | 734 | – | – | – | – | – | – | – |
| Investment properties | | | | | | | | | |
| Revenue Generating | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | – | – | – | – | – | – | – | – | – |
| Other assets | 14 452 | 6 265 | 5 225 | 28 950 | 92 301 | 92 301 | 47 300 | 44 369 | 59 000 |
| Operational Buildings | 14 452 | 6 265 | 5 225 | 500 | 8 292 | 8 292 | 6 300 | 30 169 | 22 000 |
| Municipal Offices | 10 838 | 3 211 | 186 | – | 5 107 | 5 107 | 4 100 | 17 669 | 5 000 |
| Pay/Enquiry Points | – | 101 | – | – | 1 700 | 1 700 | 2 000 | – | – |
| Building Plan Offices | – | – | – | – | – | – | – | 7 000 | 7 000 |
| Yards | – | – | – | – | 1 486 | 1 486 | – | 5 000 | 10 000 |
| Stores | 3 353 | – | – | – | – | – | – | – | – |
| Laboratories | 261 | 2 953 | 5 039 | 500 | – | – | – | – | – |
| Depots | – | – | – | – | – | – | 200 | 500 | – |
| Housing | – | – | – | 28 450 | 84 009 | 84 009 | 41 000 | 14 200 | 37 000 |
| Social Housing | – | – | – | 28 450 | 84 009 | 84 009 | 41 000 | 14 200 | 37 000 |
| Biological or Cultivated Assets | | | | | | | | | |
| Intangible Assets | | | | | | | | | |
| Licences and Rights | – | 4 506 | 54 397 | 58 014 | 36 356 | 36 356 | 9 731 | 7 012 | 2 606 |
| Computer Software and Applications | – | 4 506 | 54 397 | 58 014 | 36 356 | 36 356 | 9 731 | 7 012 | 2 606 |
| Computer Equipment | 2 948 | 8 907 | 2 892 | 5 431 | 5 731 | 5 731 | 2 507 | 731 | 815 |
| Computer Equipment | 2 948 | 8 907 | 2 892 | 5 431 | 5 731 | 5 731 | 2 507 | 731 | 815 |
| Furniture and Office Equipment | 8 925 | 11 792 | 9 133 | 21 734 | 31 281 | 31 281 | 23 862 | 12 338 | 12 179 |
| Furniture and Office Equipment | 8 925 | 11 792 | 9 133 | 21 734 | 31 281 | 31 281 | 23 862 | 12 338 | 12 179 |
| Machinery and Equipment | 12 264 | 39 996 | 46 466 | 18 406 | 53 744 | 53 744 | 27 048 | 34 400 | 23 000 |
| Machinery and Equipment | 12 264 | 39 996 | 46 466 | 18 406 | 53 744 | 53 744 | 27 048 | 34 400 | 23 000 |
| Transport Assets | 109 248 | 82 817 | 45 130 | 57 860 | 75 363 | 75 363 | 42 503 | 31 250 | 21 000 |
| Transport Assets | 109 248 | 82 817 | 45 130 | 57 860 | 75 363 | 75 363 | 42 503 | 31 250 | 21 000 |
| Land | | | | | | | | | |
| Land | – | – | – | – | – | – | 21 000 | 15 000 | 15 000 |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | |
| | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure on new assets | 879 209 | 1 183 365 | 912 581 | 1 205 555 | 1 027 632 | 1 027 632 | 744 151 | 758 621 | 785 855 |

Table 75: MBRR Table SA34b – Capital expenditure on renewal of existing assets by asset class

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 88 119 | 157 797 | 314 468 | 235 431 | 147 386 | 147 386 | 291 361 | 248 320 | 300 867 |
| Roads Infrastructure | 42 759 | 95 787 | 255 341 | 211 531 | 123 486 | 123 486 | 156 340 | 105 718 | 147 256 |
| Roads | 32 919 | 90 771 | 119 376 | 208 531 | 117 648 | 117 648 | 145 540 | 89 918 | 145 756 |
| Road Structures | 9 840 | 5 016 | 135 548 | 3 000 | – | – | – | – | – |
| Road Furniture | – | – | 417 | – | 5 838 | 5 838 | 10 800 | 15 800 | 1 500 |
| Storm water Infrastructure | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | 82 | 12 814 | 4 | – | – | – | 91 920 | 100 101 | 103 111 |
| HV Switching Station | – | – | – | – | – | – | 91 920 | 100 101 | 103 111 |
| Capital Spares | 82 | 12 814 | 4 | – | – | – | – | – | – |
| Water Supply Infrastructure | 45 277 | 49 196 | 59 123 | 23 900 | 23 900 | 23 900 | 43 100 | 42 500 | 50 500 |
| Dams and Weirs | – | – | 13 391 | – | – | – | – | – | – |
| Reservoirs | 6 183 | 3 587 | 9 129 | 3 000 | 3 000 | 3 000 | 8 000 | 4 000 | 17 000 |
| Pump Stations | 1 251 | 8 773 | 999 | 2 000 | 1 000 | 1 000 | 2 300 | 500 | – |
| Water Treatment Works | 708 | 1 341 | 15 489 | 7 000 | 7 000 | 7 000 | 21 500 | 25 500 | 20 000 |
| Bulk Mains | 13 722 | 13 654 | 10 538 | 5 900 | 5 900 | 5 900 | 5 700 | 5 000 | 5 000 |
| Distribution Points | 23 413 | 21 841 | 9 576 | 6 000 | 7 000 | 7 000 | 5 600 | 7 500 | 8 500 |
| Sanitation Infrastructure | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | – | – | – | – | – | – | – | – | – |
| Rail Infrastructure | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | – | – | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | – | – | – | – | – | – | – | – | – |
| Community Assets | 5 288 | 13 233 | 4 333 | 11 300 | 14 593 | 14 593 | 5 150 | 11 600 | 8 300 |
| Community Facilities | – | 10 934 | 3 495 | 11 200 | 14 593 | 14 593 | 5 000 | 8 500 | 7 800 |
| Fire/Ambulance Stations | – | – | – | – | 928 | 928 | – | – | – |
| Galleries | – | – | – | – | – | – | 5 000 | 8 500 | 7 800 |
| Theatres | – | – | 177 | 8 200 | 6 200 | 6 200 | – | – | – |
| Taxi Ranks/Bus Terminals | – | 10 934 | 3 318 | 3 000 | 7 465 | 7 465 | – | – | – |
| Sport and Recreation Facilities | 5 288 | 2 299 | 838 | 100 | – | – | 150 | 3 100 | 500 |
| Outdoor Facilities | 5 288 | 2 299 | 838 | 100 | – | – | 150 | 3 100 | 500 |
| Heritage assets | – | – | 3 982 | – | 1 025 | 1 025 | – | – | – |
| Monuments | – | – | 3 982 | – | 1 025 | 1 025 | – | – | – |
| Investment properties | – | – | – | – | – | – | – | – | – |
| Other assets | 24 496 | 266 | 148 | 2 000 | 4 140 | 4 140 | 9 000 | 15 500 | 9 000 |
| Operational Buildings | 24 496 | 266 | 148 | 2 000 | 4 140 | 4 140 | 9 000 | 15 500 | 9 000 |
| Municipal Offices | – | – | – | – | 1 000 | 1 000 | 2 000 | 7 000 | 4 000 |
| Pay/Enquiry Points | 1 302 | 266 | 148 | 2 000 | 1 140 | 1 140 | – | 2 500 | 1 000 |
| Manufacturing Plant | – | – | – | – | 2 000 | 2 000 | 7 000 | 6 000 | 4 000 |
| Capital Spares | 23 193 | – | – | – | – | – | – | – | – |
| Housing | – | – | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | – | – | – | – | – | – | – | – | – |
| Intangible Assets | – | – | – | – | – | – | – | – | – |
| Computer Equipment | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | – | – | – | – | – | – | – | – | – |
| Transport Assets | 987 | 1 712 | 2 162 | 1 600 | 1 600 | 1 600 | – | – | – |
| Transport Assets | 987 | 1 712 | 2 162 | 1 600 | 1 600 | 1 600 | – | – | – |
| Land | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure on renewal of existing assets | 118 889 | 173 008 | 325 092 | 250 331 | 168 744 | 168 744 | 305 511 | 275 420 | 318 167 |
| Renewal of Existing Assets as % of total capex | 35,6% | 9,8% | 21,0% | 15,1% | 8,3% | 8,3% | 17,7% | 12,9% | 16,0% |
| Renewal of Existing Assets as % of deprecn" | 11,7% | 13,4% | 19,0% | 28,9% | 18,8% | 18,8% | 46,5% | 40,2% | 44,4% |

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

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue Generating | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | – | – | – | – | – | – | – | – | – |
| Other assets | 15 572 | 23 706 | 28 793 | 14 930 | 31 771 | 31 771 | 14 873 | 13 570 | 4 000 |
| Operational Buildings | 14 455 | 23 706 | 28 793 | 14 930 | 31 771 | 31 771 | 14 873 | 13 570 | 4 000 |
| Municipal Offices | 2 786 | 10 196 | 22 971 | 5 850 | 10 950 | 10 950 | 5 000 | 5 500 | 3 000 |
| Pay/Enquiry Points | 4 794 | 2 688 | – | – | 1 000 | 1 000 | 4 173 | – | – |
| Stores | 126 | 133 | – | – | – | – | – | – | – |
| Laboratories | – | – | – | – | 2 032 | 2 032 | – | – | – |
| Training Centres | 1 460 | 1 558 | 921 | 2 000 | 2 000 | 2 000 | – | – | – |
| Manufacturing Plant | 2 609 | 3 478 | 3 664 | 2 000 | 9 886 | 9 886 | – | – | – |
| Depots | 2 681 | 5 652 | 1 236 | 5 080 | 5 904 | 5 904 | 5 700 | 8 070 | 1 000 |
| Housing | 1 116 | – | – | – | – | – | – | – | – |
| Social Housing | 1 116 | – | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | – | – | – | – | – | – | – | – | – |
| Intangible Assets | – | – | – | – | – | – | – | – | – |
| Licences and Rights | – | – | – | – | – | – | – | – | – |
| Computer Equipment | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | – | – | – | – | – | – | – | – | – |
| Transport Assets | – | – | – | – | – | – | 1 500 | 1 000 | 1 000 |
| Transport Assets | – | – | – | – | – | – | 1 500 | 1 000 | 1 000 |
| Land | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | 1 702 | 1 037 | 1 995 | – | 805 | 805 | 400 | 400 | 600 |
| Zoo's, Marine and Non-biological Animals | 1 702 | 1 037 | 1 995 | – | 805 | 805 | 400 | 400 | 600 |
| Total Capital Expenditure on upgrading of existing a | 334 151 | 403 642 | 311 922 | 204 353 | 839 374 | 839 374 | 677 972 | 1 102 133 | 882 901 |
| Upgrading of Existing Assets as % of total capex | 0,0% | 22,9% | 20,1% | 12,3% | 41,2% | 41,2% | 39,2% | 51,6% | 44,4% |
| Upgrading of Existing Assets as % of deprechn" | 32,8% | 31,2% | 18,2% | 23,6% | 93,6% | 93,6% | 103,2% | 160,8% | 123,3% |

Table 77: MBRR Table SA34c – Repairs and maintenance expenditure by asset class

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 146 488 | 194 562 | 185 323 | 183 149 | 183 149 | 183 149 | 191 208 | 229 450 | 266 162 |
| Roads Infrastructure | 68 674 | 112 702 | 103 553 | 104 822 | 104 822 | 104 822 | 109 434 | 131 321 | 152 333 |
| <i>Roads</i> | 67 564 | 107 300 | 98 074 | 99 761 | 99 761 | 99 761 | 104 151 | 124 981 | 144 978 |
| <i>Road Structures</i> | 1 110 | 5 403 | 5 480 | 5 061 | 5 061 | 5 061 | 5 284 | 6 340 | 7 355 |
| Storm water Infrastructure | 7 997 | 11 713 | 10 266 | 10 929 | 10 929 | 10 929 | 11 410 | 13 692 | 15 883 |
| <i>Drainage Collection</i> | 7 997 | 11 713 | 10 266 | 10 929 | 10 929 | 10 929 | 11 410 | 13 692 | 15 883 |
| Electrical Infrastructure | 35 389 | 36 743 | 35 473 | 36 306 | 36 306 | 36 306 | 37 904 | 45 485 | 52 762 |
| <i>HV Transmission Conductors</i> | 6 142 | 5 147 | 5 374 | 5 697 | 5 697 | 5 697 | 5 948 | 7 138 | 8 280 |
| <i>MV Substations</i> | 10 542 | 13 683 | 9 501 | 9 879 | 9 879 | 9 879 | 10 314 | 12 377 | 14 357 |
| <i>MV Networks</i> | 1 074 | 691 | 1 175 | 1 186 | 1 186 | 1 186 | 1 238 | 1 485 | 1 723 |
| <i>LV Networks</i> | 17 631 | 17 223 | 19 423 | 19 544 | 19 544 | 19 544 | 20 404 | 24 485 | 28 402 |
| Water Supply Infrastructure | 2 783 | 2 162 | 2 711 | 3 270 | 3 270 | 3 270 | 3 414 | 4 097 | 4 753 |
| <i>Reservoirs</i> | 1 327 | 644 | 1 280 | 1 377 | 1 377 | 1 377 | 1 438 | 1 725 | 2 001 |
| <i>Water Treatment Works</i> | – | – | – | 236 | 236 | 236 | 247 | 296 | 343 |
| <i>Bulk Mains</i> | 1 456 | 1 518 | 1 431 | 1 657 | 1 657 | 1 657 | 1 730 | 2 076 | 2 408 |
| Sanitation Infrastructure | 29 427 | 29 232 | 32 199 | 26 552 | 26 552 | 26 552 | 27 721 | 33 265 | 38 587 |
| <i>Reticulation</i> | 29 427 | 29 232 | 32 199 | 26 552 | 26 552 | 26 552 | 27 721 | 33 265 | 38 587 |
| Solid Waste Infrastructure | 2 218 | 2 010 | 1 121 | 1 268 | 1 268 | 1 268 | 1 324 | 1 589 | 1 843 |
| <i>Landfill Sites</i> | 2 218 | 2 010 | 1 121 | 1 268 | 1 268 | 1 268 | 1 324 | 1 589 | 1 843 |
| Rail Infrastructure | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | – | – | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | – | – | – | – | – | – | – | – | – |
| Community Assets | 9 607 | 7 635 | 7 014 | 6 984 | 6 484 | 6 484 | 6 770 | 8 124 | 9 423 |
| Community Facilities | 6 994 | 5 830 | 5 245 | 5 226 | 4 726 | 4 726 | 4 934 | 5 921 | 6 869 |
| <i>Halls</i> | 3 126 | 2 040 | 1 686 | 1 692 | 1 692 | 1 692 | 1 766 | 2 119 | 2 458 |
| <i>Libraries</i> | 1 069 | 627 | 456 | 456 | 456 | 456 | 476 | 572 | 663 |
| <i>Cemeteries/Crematoria</i> | 1 138 | 1 259 | 988 | 1 201 | 1 201 | 1 201 | 1 254 | 1 504 | 1 745 |
| <i>Parks</i> | 1 661 | 1 904 | 2 114 | 1 878 | 1 378 | 1 378 | 1 438 | 1 726 | 2 002 |

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

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| <u>Repairs and maintenance expenditure by Asset Class/Sub-class</u> | | | | | | | | | |
| Sport and Recreation Facilities | 2 613 | 1 805 | 1 769 | 1 758 | 1 758 | 1 758 | 1 835 | 2 202 | 2 555 |
| <i>Outdoor Facilities</i> | 2 613 | 1 805 | 1 769 | 1 758 | 1 758 | 1 758 | 1 835 | 2 202 | 2 555 |
| <u>Heritage assets</u> | - | - | 9 | 9 | 9 | 9 | 10 | 12 | 13 |
| Other Heritage | - | - | 9 | 9 | 9 | 9 | 10 | 12 | 13 |
| <u>Investment properties</u> | - | - | - | - | - | - | - | - | - |
| Revenue Generating | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | - | - | - | - | - | - | - | - | - |
| <u>Other assets</u> | 36 769 | 23 151 | 24 548 | 28 205 | 29 295 | 29 295 | 29 758 | 35 709 | 41 422 |
| Operational Buildings | 36 769 | 23 151 | 24 548 | 28 205 | 29 295 | 29 295 | 29 758 | 35 709 | 41 422 |
| <i>Municipal Offices</i> | 31 262 | 19 424 | 20 479 | 23 904 | 24 994 | 24 994 | 25 267 | 30 321 | 35 171 |
| <i>Pay/Enquiry Points</i> | 5 297 | 3 533 | 3 741 | 3 945 | 3 945 | 3 945 | 4 118 | 4 942 | 5 732 |
| <i>Workshops</i> | 211 | 194 | 328 | 357 | 357 | 357 | 372 | 447 | 518 |
| Housing | - | - | - | - | - | - | - | - | - |
| <u>Biological or Cultivated Assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Intangible Assets</u> | - | - | - | 653 | 653 | 653 | 682 | 819 | 949 |
| <i>Servitudes</i> | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | - | - | - | 653 | 653 | 653 | 682 | 819 | 949 |
| <i>Computer Software and Applications</i> | - | - | - | 653 | 653 | 653 | 682 | 819 | 949 |
| <u>Computer Equipment</u> | 2 311 | 1 233 | 672 | 1 181 | 1 181 | 1 181 | 1 233 | 1 479 | 1 716 |
| Computer Equipment | 2 311 | 1 233 | 672 | 1 181 | 1 181 | 1 181 | 1 233 | 1 479 | 1 716 |
| <u>Furniture and Office Equipment</u> | 5 183 | 7 651 | 5 146 | 7 535 | 7 816 | 7 816 | 8 171 | 9 805 | 11 373 |
| Furniture and Office Equipment | 5 183 | 7 651 | 5 146 | 7 535 | 7 816 | 7 816 | 8 171 | 9 805 | 11 373 |
| <u>Machinery and Equipment</u> | 125 740 | 127 316 | 132 224 | 142 073 | 154 293 | 154 293 | 161 511 | 193 552 | 223 885 |
| Machinery and Equipment | 125 740 | 127 316 | 132 224 | 142 073 | 154 293 | 154 293 | 161 511 | 193 552 | 223 885 |
| <u>Transport Assets</u> | 29 802 | 30 770 | 27 308 | 29 243 | 29 278 | 29 278 | 26 203 | 31 705 | 37 414 |
| Transport Assets | 29 802 | 30 770 | 27 308 | 29 243 | 29 278 | 29 278 | 26 203 | 31 705 | 37 414 |
| <u>Land</u> | - | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | - | - | - |
| <u>Zoo's, Marine and Non-biological Animals</u> | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 355 900 | 392 318 | 382 245 | 399 034 | 412 160 | 412 160 | 425 544 | 510 653 | 592 358 |

MBRR Table SA34d – Depreciation by Asset Class (continued)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | |
| Community Assets | 463 811 | 105 088 | 140 157 | 408 579 | 397 039 | 397 039 | 52 191 | 54 436 | 56 877 |
| Community Facilities | 463 811 | 75 174 | 97 943 | 408 579 | 389 038 | 389 038 | 49 024 | 51 133 | 53 425 |
| Halls | 463 811 | 33 973 | 40 736 | – | 160 | 160 | 15 208 | 15 862 | 16 575 |
| Crèches | – | (366) | 1 652 | 408 572 | 388 841 | 388 841 | 13 270 | 13 841 | 14 463 |
| Clinics/Care Centres | – | 6 204 | 7 353 | – | – | – | 1 988 | 2 073 | 2 167 |
| Fire/Ambulance Stations | – | 5 502 | 7 081 | – | – | – | 2 723 | 2 840 | 2 968 |
| Testing Stations | – | 2 523 | 3 977 | – | – | – | 1 286 | 1 341 | 1 402 |
| Libraries | – | 4 698 | 6 259 | – | – | – | 2 296 | 2 395 | 2 503 |
| Cemeteries/Crematoria | – | 6 249 | 9 472 | – | 3 | 3 | 3 654 | 3 811 | 3 983 |
| Public Open Space | – | 5 120 | 3 944 | – | – | – | 3 022 | 3 152 | 3 294 |
| Nature Reserves | – | 5 | 1 095 | – | – | – | 104 | 108 | 113 |
| Public Ablution Facilities | – | 162 | 3 857 | – | – | – | 504 | 526 | 549 |
| Stalls | – | 7 328 | 7 887 | – | 28 | 28 | 3 150 | 3 285 | 3 433 |
| Taxi Ranks/Bus Terminals | – | 3 778 | 4 629 | – | – | – | 1 811 | 1 889 | 1 974 |
| Capital Spares | – | – | – | 7 | 7 | 7 | 7 | 8 | – |
| Sport and Recreation Facilities | – | 29 913 | 42 214 | 0 | 8 000 | 8 000 | 3 167 | 3 303 | 3 452 |
| Outdoor Facilities | – | 29 913 | 42 214 | 0 | 8 000 | 8 000 | 3 167 | 3 303 | 3 452 |
| Heritage assets | – | – | – | – | – | – | – | – | – |
| Investment properties | 4 950 | (996) | 339 | – | – | – | – | – | – |
| Revenue Generating | 4 950 | (996) | 339 | – | – | – | – | – | – |
| Unimproved Property | 4 950 | (996) | 339 | – | – | – | – | – | – |
| Non-revenue Generating | – | – | – | – | – | – | – | – | – |
| Other assets | 728 | 50 890 | 72 571 | – | 9 975 | 9 975 | 26 521 | 27 661 | 28 906 |
| Operational Buildings | 728 | 45 772 | 65 793 | – | 9 025 | 9 025 | 24 013 | 25 046 | 26 173 |
| Municipal Offices | 728 | 34 361 | 58 617 | – | 9 000 | 9 000 | 23 763 | 24 785 | 25 900 |
| Pay/Enquiry Points | – | 228 | 406 | – | – | – | 150 | 157 | 164 |
| Workshops | – | 11 144 | 6 657 | – | – | – | 34 | 36 | 38 |
| Stores | – | 40 | 114 | – | 25 | 25 | 66 | 69 | 72 |
| Housing | – | 5 118 | 6 777 | – | 950 | 950 | 2 508 | 2 615 | 2 733 |
| Staff Housing | – | 1 243 | 1 708 | – | 300 | 300 | 610 | 636 | 665 |
| Social Housing | – | 3 874 | 5 069 | – | 650 | 650 | 1 898 | 1 980 | 2 069 |
| Biological or Cultivated Assets | – | – | – | – | – | – | – | – | – |
| Intangible Assets | 6 641 | 5 539 | 5 333 | 9 049 | 8 374 | 8 374 | 2 266 | 2 345 | 2 464 |
| Licences and Rights | 6 641 | 5 539 | 5 333 | 9 049 | 8 374 | 8 374 | 2 266 | 2 345 | 2 464 |
| Computer Software and Applications | 6 641 | 5 520 | 5 333 | 9 049 | 8 374 | 8 374 | 2 266 | 2 345 | 2 464 |
| Computer Equipment | 178 | 189 | 119 | 368 | 368 | 368 | 379 | 391 | 412 |
| Computer Equipment | 178 | 189 | 119 | 368 | 368 | 368 | 379 | 391 | 412 |
| Furniture and Office Equipment | 14 546 | 19 265 | 19 617 | 44 469 | 51 659 | 51 659 | 10 992 | 11 462 | 11 980 |
| Furniture and Office Equipment | 14 546 | 19 265 | 19 617 | 44 469 | 51 659 | 51 659 | 10 992 | 11 462 | 11 980 |
| Machinery and Equipment | 6 110 | 13 687 | 13 250 | 25 775 | 21 612 | 21 612 | 5 081 | 5 299 | 5 538 |
| Machinery and Equipment | 6 110 | 13 687 | 13 250 | 25 775 | 21 612 | 21 612 | 5 081 | 5 299 | 5 538 |
| Transport Assets | 65 112 | 62 243 | 63 997 | 42 644 | 57 524 | 57 524 | 31 968 | 33 342 | 34 851 |
| Transport Assets | 65 112 | 62 243 | 63 997 | 42 644 | 57 524 | 57 524 | 31 968 | 33 342 | 34 851 |
| Land | – | 1 115 | – | – | – | – | – | – | – |
| Land | – | 1 115 | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | – | – | – | – | – | – | – | – | – |
| Total Depreciation | 1 017 495 | 1 295 635 | 1 709 723 | 866 757 | 896 757 | 896 757 | 657 156 | 685 388 | 716 249 |

Table 79: MBRR Table SA35 – Future financial implications of the capital budget

| Vote Description R thousand | 2021/22 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|---|---------------------------|---------------------------|---------------------|---------------------|---------------------|------------------|
| | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 | Forecast 2024/25 | Forecast 2025/26 | Forecast 2026/27 | Present value |
| Capital expenditure | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 3 800 | 500 | 500 | - | - | - | - |
| Vote 02 - Directorate - Municipal Manager | 4 969 | 600 | 600 | - | - | - | - |
| Vote 03 - Directorate - Human Settlement | 293 385 | 261 100 | 331 585 | - | - | - | - |
| Vote 04 - Directorate - Chief Financial Officer | 183 298 | 178 644 | 93 020 | - | - | - | - |
| Vote 05 - Directorate - Corporate Services | 12 082 | 4 830 | 500 | - | - | - | - |
| Vote 06 - Directorate - Infrastructure Services | 932 660 | 1 303 039 | 1 235 302 | - | - | - | - |
| Vote 07 - Directorate - Spatial Planning And Development | 102 818 | 121 841 | 167 617 | - | - | - | - |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 27 115 | 30 181 | 17 000 | - | - | - | - |
| Vote 09 - Directorate - Municipal Services | 42 247 | 74 589 | 49 450 | - | - | - | - |
| Vote 10 - Directorate - Economic Development & Agencies | 125 261 | 160 850 | 91 350 | - | - | - | - |
| Total Capital Expenditure | 1 727 634 | 2 136 174 | 1 986 923 | - | - | - | - |
| Future operational costs by vote | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | | | | | | | |
| Vote 02 - Directorate - Municipal Manager | | | | | | | |
| Vote 03 - Directorate - Human Settlement | | | | | | | |
| Vote 04 - Directorate - Chief Financial Officer | | | | | | | |
| Vote 05 - Directorate - Corporate Services | | | | | | | |
| Vote 06 - Directorate - Infrastructure Services | | | | | | | |
| Vote 07 - Directorate - Spatial Planning And Development | | | | | | | |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | | | | | | | |
| Vote 09 - Directorate - Municipal Services | | | | | | | |
| Vote 10 - Directorate - Economic Development & Agencies | | | | | | | |
| Total future operational costs | - | - | - | - | - | - | - |
| Future revenue by source | | | | | | | |
| Property rates | 1 834 764 | 1 963 198 | 2 120 253 | | | | |
| Service charges - electricity revenue | 2 367 669 | 2 578 392 | 2 807 869 | | | | |
| Service charges - water revenue | 795 708 | 868 117 | 947 984 | | | | |
| Service charges - sanitation revenue | 447 060 | 485 060 | 527 261 | | | | |
| Service charges - refuse revenue | 367 954 | 399 230 | 433 963 | | | | |
| Rental of facilities and equipment | 20 959 | 22 636 | 24 560 | | | | |
| List other revenues sources if applicable | 36 923 | 38 052 | 39 216 | | | | |
| List entity summary if applicable | | | | | | | |
| Total future revenue | 5 871 037 | 6 354 685 | 6 901 106 | - | - | - | - |
| Net Financial Implications | (4 143 403) | (4 218 511) | (4 914 183) | - | - | - | - |

Table 80: MBRR SA36 - Detailed capital budget per municipal vote

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|--|---|---|-----------------------------|--|-------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Parent municipality: | | | | | | | | | | |
| <i>List all capital projects grouped by Function</i> | | | | | | | | | | |
| Executive And Council | Capital Infrastructure: Existing Renewal: Roads Infrastructure: Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | Roads Infrastructure | 1,852 | - | - | - | - | - |
| Executive And Council | Capital Infrastructure: New: Electrical Infrastructure: Lv Networks | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Growth</i> | Electrical Infrastructure | - | 195 | - | - | - | - |
| Executive And Council | Capital Infrastructure: New: Electrical Infrastructure: Lv Networks | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Growth</i> | Electrical Infrastructure | - | 195 | - | - | - | - |
| Executive And Council | Capital Infrastructure: New: Electrical Infrastructure: Lv Networks | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Growth</i> | Electrical Infrastructure | 9,451 | 2,849 | 1,500 | 1,330 | - | - |
| Executive And Council | Capital Infrastructure: New: Information And Communication Infrastructure: Data Centres | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Growth</i> | Information And Communication Infrastructure | 1,000 | 1,000 | 1,500 | 1,400 | - | - |
| Executive And Council | Capital Infrastructure: New: Information And Communication Infrastructure: Core Layers | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Growth</i> | Information And Communication Infrastructure | 16,253 | 3,000 | 1,500 | 1,100 | - | - |
| Executive And Council | Capital: Non-Infrastructure: New: Computer Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Computer Equipment | 1,252 | 3,200 | 1,000 | - | - | - |
| Executive And Council | Capital: Non-Infrastructure: New: Computer Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Computer Equipment | - | 2,000 | 1,000 | - | - | - |
| Executive And Council | Capital: Non-Infrastructure: New: Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Furniture And Office Equipment | 502 | 3,319 | 1,045 | 1,000 | 1,000 | - |
| Executive And Council | Capital: Non-Infrastructure: New: Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Furniture And Office Equipment | - | 2,000 | 84 | - | - | - |
| Executive And Council | Capital: Non-Infrastructure: New: Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Furniture And Office Equipment | 2,329 | 2,211 | 1,500 | - | - | - |
| Executive And Council | Capital: Non-Infrastructure: New: Intangible Assets: Computer Software And Applications | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Licences And Rights | - | 244 | - | - | - | - |
| Executive And Council | Capital: Non-Infrastructure: New: Other Assets: Operational Buildings: Municipal Offices | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Operational Buildings | - | - | 1,800 | - | - | - |
| Finance And Administration | Capital Infrastructure: Existing Upgrading: Electrical Infrastructure: Lv Networks | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | Electrical Infrastructure | 43,348 | - | - | - | - | - |
| Finance And Administration | Capital Infrastructure: New: Electrical Infrastructure: Lv Networks | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Growth</i> | Electrical Infrastructure | - | 72,726 | 60,281 | 95,988 | 86,520 | - |
| Finance And Administration | Capital Infrastructure: New: Water Supply Infrastructure: Capital Spares | <i>An efficient; competitive and responsive economic infrastructure network</i> | <i>Growth</i> | Water Supply Infrastructure | - | 15,000 | 108,016 | 56,156 | - | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Renewal: Community Assets: Community Facilities: Theatres | <i>An efficient; effective and development-oriented public service</i> | <i>Inclusion and Access</i> | Community Facilities | 177 | 6,200 | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Renewal: Other Assets: Operational Buildings: Municipal Offices | <i>An efficient; effective and development-oriented public service</i> | <i>Governance</i> | Operational Buildings | - | 1,000 | - | 7,000 | 4,000 | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Renewal: Other Assets: Operational Buildings: Pay/Enquiry Points | <i>An efficient; effective and development-oriented public service</i> | <i>Governance</i> | Operational Buildings | 142 | 830 | - | 2,500 | 1,000 | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Renewal: Transport Assets | <i>An efficient; effective and development-oriented public service</i> | <i>Governance</i> | Transport Assets | 576 | - | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Upgrading: Community Assets: Community Facilities: Centres | <i>An efficient; effective and development-oriented public service</i> | <i>Inclusion and Access</i> | Community Facilities | 1,195 | 501 | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Upgrading: Community Assets: Community Facilities: Centres | <i>An efficient; effective and development-oriented public service</i> | <i>Inclusion and Access</i> | Community Facilities | 835 | 165 | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Computer Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Computer Equipment | 1,584 | - | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Furniture And Office Equipment | 690 | 14,692 | 5,348 | 1,000 | 1,000 | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Furniture And Office Equipment | - | 182 | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Furniture And Office Equipment | 840 | 2,150 | 900 | 600 | 100 | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Intangible Assets: Computer Software And Applications | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Licences And Rights | 19,045 | 24,098 | 5,000 | 4,000 | 1,000 | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Intangible Assets: Computer Software And Applications | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Licences And Rights | - | 6,000 | 2,500 | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Machinery And Equipment | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Machinery And Equipment | 569 | 114 | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Transport Assets | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Transport Assets | 3,694 | 10,681 | 5,000 | 5,000 | - | - |
| Finance And Administration | Capital: Non-Infrastructure: New: Transport Assets | <i>An efficient; effective and development-oriented public service</i> | <i>Growth</i> | Transport Assets | 11,697 | 35,000 | 25,000 | 8,000 | - | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Upgrading: Other Assets: Operational Buildings: Municipal Offices | <i>An efficient; effective and development-oriented public service</i> | <i>Governance</i> | Operational Buildings | 322 | 578 | - | - | - | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Upgrading: Other Assets: Operational Buildings: Municipal Offices | <i>An efficient; effective and development-oriented public service</i> | <i>Governance</i> | Operational Buildings | 14,881 | 2,438 | - | 500 | 1,000 | - |
| Finance And Administration | Capital: Non-Infrastructure: Existing Upgrading: Other Assets: Operational Buildings: Municipal Offices | <i>An efficient; effective and development-oriented public service</i> | <i>Governance</i> | Operational Buildings | 777 | 2,000 | - | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|-------------------------------|--|---|----------------------|---------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Finance And Administration | Capital-Non-Infrastructure:Existing Upgrading:Other Assets:Operational Buildings:Pay/Enquiry | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | 1,000 | 2,173 | - | - |
| | Finance And Administration | Capital-Non-Infrastructure:Existing Upgrading:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | 2,518 | - | - | - |
| | Finance And Administration | Capital-Non-Infrastructure:New:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | 1,700 | - | - | - |
| | Finance And Administration | Capital-Non-Infrastructure:New:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | 186 | 2,932 | 2,000 | 17,000 | 5,000 |
| | Finance And Administration | Capital-Non-Infrastructure:New:Other Assets:Operational Buildings:Pay/Enquiry Points | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | 1,000 | 2,000 | - | - |
| | Finance And Administration | Capital-Non-Infrastructure:New:Other Assets:Operational Buildings:Pay/Enquiry Points | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | 700 | - | - | - |
| | Finance And Administration | Capital-Non-Infrastructure:New:Other Assets:Operational Buildings:Yards | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | 1,486 | - | - | - |
| | Finance And Administration | Capital-Non-Infrastructure:New:Other Assets:Operational Buildings:Yards | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | - | - | 5,000 | 10,000 |
| | Finance And Administration | Capital-Non-Infrastructure:Land | | Spatial Integration | Land | - | - | 21,000 | 15,000 | 15,000 |
| | Community And Social Services | Capital-Non-Infrastructure:Existing Upgrading:Community Assets:Community Facilities:Halls | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | 1,240 | 3,500 | 3,500 | 5,000 | 7,000 |
| | Community And Social Services | Capital-Non-Infrastructure:Existing Upgrading:Community Assets:Community Facilities:Halls | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | - | 2,000 | 2,000 | 6,000 | - |
| | Community And Social Services | Capital-Non-Infrastructure:Existing Upgrading:Community Assets:Community Facilities:Halls | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | 3,829 | 1,000 | - | - | - |
| | Community And Social Services | Capital-Non-Infrastructure:Existing Upgrading:Community Assets:Community Facilities:Centres | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | - | 1,533 | - | - | - |
| | Community And Social Services | Capital-Non-Infrastructure:Existing Upgrading:Community Assets:Community Facilities:Centres | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | - | 779 | 2,000 | 5,000 | 2,000 |
| | Community And Social Services | AI:Non-Infrastructure:Existing Upgrading:Community Assets:Community | <i>A comprehensive, responsive and sustainable social protection system</i> | Inclusion and Access | Community Facilities | 2,229 | 1,900 | 1,500 | 2,000 | 750 |
| | Community And Social Services | AI:Non-Infrastructure:Existing Upgrading:Community Assets:Community | <i>A comprehensive, responsive and sustainable social protection system</i> | Inclusion and Access | Community Facilities | 1,269 | 1,100 | 2,500 | 3,500 | 750 |
| | Community And Social Services | AI:Non-Infrastructure:Existing Upgrading:Community Assets:Community | <i>A comprehensive, responsive and sustainable social protection system</i> | Inclusion and Access | Community Facilities | 3,199 | 900 | 1,700 | 3,200 | 750 |
| | Community And Social Services | Capital-Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 184 | 6,743 | 100 | - | 500 |
| | Community And Social Services | Infrastructure:Existing Upgrading:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | Inclusion and Access | Sport And Recreation Facilities | 43 | - | - | - | - |
| | Community And Social Services | Capital-Non-Infrastructure:Existing Upgrading:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | 300 | - | - | - |
| | Community And Social Services | Capital-Non-Infrastructure:New:Community Assets:Community Facilities:Halls | <i>An efficient, effective and development-oriented public service</i> | Growth | Community Facilities | - | 2,272 | - | - | - |
| | Community And Social Services | Capital-Non-Infrastructure:New:Community Assets:Community Facilities:Libraries | <i>Quality basic education</i> | Growth | Community Facilities | - | 457 | - | - | 3,000 |
| | Community And Social Services | Capital-Non-Infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria | <i>A comprehensive, responsive and sustainable social protection system</i> | Growth | Community Facilities | - | 200 | - | - | - |
| | Community And Social Services | Capital-Non-Infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria | <i>A comprehensive, responsive and sustainable social protection system</i> | Growth | Community Facilities | - | - | 200 | 200 | - |
| | Community And Social Services | Capital-Non-Infrastructure:New:Community Assets:Community Facilities:Stalls | <i>An efficient, effective and development-oriented public service</i> | Growth | Community Facilities | 88 | - | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|----------------------|---|---|-----------------------------|--|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Sport And Recreation | -Infrastructure:Existing:Renewal:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Inclusion and Access</i> | <i>Sport And Recreation Facilities</i> | 243 | - | 100 | 3,100 | 500 |
| | Sport And Recreation | -Infrastructure:Existing:Renewal:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Inclusion and Access</i> | <i>Sport And Recreation Facilities</i> | 356 | - | - | - | - |
| | Sport And Recreation | -Infrastructure:Existing:Renewal:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Inclusion and Access</i> | <i>Sport And Recreation Facilities</i> | 238 | - | 50 | - | - |
| | Sport And Recreation | Apital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Public Open | <i>An efficient, effective and development-oriented public service</i> | <i>Inclusion and Access</i> | <i>Community Facilities</i> | 1,580 | 1,500 | - | - | - |
| | Sport And Recreation | Apital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Public Open | <i>An efficient, effective and development-oriented public service</i> | <i>Inclusion and Access</i> | <i>Community Facilities</i> | 559 | 200 | - | - | - |
| | Sport And Recreation | Apital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Public Open | <i>An efficient, effective and development-oriented public service</i> | <i>Inclusion and Access</i> | <i>Community Facilities</i> | 299 | - | - | - | - |
| | Sport And Recreation | Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Nature | <i>Protect and enhance our environmental assets and natural resources</i> | <i>Inclusion and Access</i> | <i>Community Facilities</i> | 2,323 | 3,226 | 1,000 | 5,000 | 1,000 |
| | Sport And Recreation | N-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Public Ablution | <i>An efficient, effective and development-oriented public service</i> | <i>Inclusion and Access</i> | <i>Community Facilities</i> | - | 100 | - | - | - |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient, effective and development-oriented public service</i> | <i>Growth</i> | <i>Furniture And Office Equipment</i> | 676 | 516 | - | - | - |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Machinery And Equipment | | <i>Growth</i> | <i>Machinery And Equipment</i> | 655 | 568 | 300 | 500 | - |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Machinery And Equipment | | <i>Growth</i> | <i>Machinery And Equipment</i> | 409 | 516 | 400 | 400 | 1,000 |
| | Sport And Recreation | Capital:Infrastructure:Existing:Renewal:Electrical Infrastructure:Capital Spares | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Electrical Infrastructure</i> | 4 | - | - | - | - |
| | Sport And Recreation | Infrastructure:Existing:Upgrading:Community Assets:Sport And Recreation Facilities:Indoor | <i>A long and healthy life for all South Africans</i> | <i>Inclusion and Access</i> | <i>Sport And Recreation Facilities</i> | 42 | - | - | - | - |
| | Sport And Recreation | NInfrastructure:Existing:Upgrading:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Inclusion and Access</i> | <i>Sport And Recreation Facilities</i> | 949 | - | 500 | 1,700 | 500 |
| | Sport And Recreation | NInfrastructure:Existing:Upgrading:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Inclusion and Access</i> | <i>Sport And Recreation Facilities</i> | 1,124 | 26,717 | - | - | - |
| | Sport And Recreation | NInfrastructure:Existing:Upgrading:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Inclusion and Access</i> | <i>Sport And Recreation Facilities</i> | 13,938 | 4,600 | 4,200 | 5,650 | 5,900 |
| | Sport And Recreation | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | <i>Governance</i> | <i>Operational Buildings</i> | 360 | 100 | 1,000 | 1,000 | - |
| | Sport And Recreation | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | <i>Governance</i> | <i>Operational Buildings</i> | 223 | - | 1,100 | 1,100 | - |
| | Sport And Recreation | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | <i>Governance</i> | <i>Operational Buildings</i> | 70 | 400 | 1,100 | 1,470 | - |
| | Sport And Recreation | Capital:Non-Infrastructure:Existing:Upgrading:Zoo's, Marine And Non-Biological Animals | <i>Protect and enhance our environmental assets and natural resources</i> | <i>Inclusion and Access</i> | <i>Zoos, Marine And Non-Biological Animals</i> | - | 805 | 400 | 400 | 600 |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Nature Reserves | <i>Protect and enhance our environmental assets and natural resources</i> | <i>Growth</i> | <i>Community Facilities</i> | - | - | 100 | 100 | 100 |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Public Ablution Facilities | <i>An efficient, effective and development-oriented public service</i> | <i>Growth</i> | <i>Community Facilities</i> | 3,913 | - | 100 | 200 | - |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Growth</i> | <i>Sport And Recreation Facilities</i> | - | - | 200 | 400 | 100 |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Community Assets:Sport And Recreation Facilities:Outdoor | <i>A long and healthy life for all South Africans</i> | <i>Growth</i> | <i>Sport And Recreation Facilities</i> | - | 50 | 100 | - | - |
| | Sport And Recreation | Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | <i>Growth</i> | <i>Operational Buildings</i> | - | 475 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|---------------|--|---|-----------------------------|---------------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Public Safety | AI:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Fire/Ambulance | <i>A comprehensive, responsive and sustainable social protection system</i> | <i>Inclusion and Access</i> | <i>Community Facilities</i> | - | 928 | - | - | - |
| | Public Safety | Capital:Non-Infrastructure:Existing:Renewal:Transport Assets | | <i>Governance</i> | <i>Transport Assets</i> | 1,586 | 1,600 | - | - | - |
| | Public Safety | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient, effective and development-oriented public service</i> | <i>Growth</i> | <i>Furniture And Office Equipment</i> | 179 | 500 | 200 | 1,181 | 500 |
| | Public Safety | Capital:Non-Infrastructure:New:Machinery And Equipment | | <i>Growth</i> | <i>Machinery And Equipment</i> | - | 9,270 | - | - | - |
| | Public Safety | Capital:Non-Infrastructure:New:Transport Assets | | <i>Growth</i> | <i>Transport Assets</i> | - | 8,560 | 9,500 | 10,000 | 8,500 |
| | Public Safety | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | <i>Governance</i> | <i>Operational Buildings</i> | 583 | 931 | - | - | - |
| | Public Safety | Capital:Non-Infrastructure:Existing:Upgrading:Transport Assets | | <i>Governance</i> | <i>Transport Assets</i> | - | - | 1,500 | 1,000 | 1,000 |
| | Public Safety | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Fire/Ambulance Stations | <i>A comprehensive, responsive and sustainable social protection system</i> | <i>Growth</i> | <i>Community Facilities</i> | - | 3,500 | 4,000 | 4,000 | - |
| | Housing | Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Electrical Infrastructure</i> | - | 2,000 | - | - | - |
| | Housing | Capital:Infrastructure:New:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Water Supply Infrastructure</i> | - | 4,250 | 500 | 875 | 500 |
| | Housing | Capital:Infrastructure:New:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Water Supply Infrastructure</i> | 777 | - | - | - | - |
| | Housing | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution Points | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Water Supply Infrastructure</i> | 15,042 | 42,248 | 25,225 | 36,350 | 38,825 |
| | Housing | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution Points | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Water Supply Infrastructure</i> | - | 3,025 | 30,800 | 38,000 | 26,500 |
| | Housing | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution Points | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Water Supply Infrastructure</i> | 2,983 | 15,000 | 36,000 | 42,250 | 51,000 |
| | Housing | Capital:Infrastructure:New:Sanitation Infrastructure:Reticulation | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | 13,534 | 53,939 | 26,300 | 22,700 | 48,550 |
| | Housing | Capital:Infrastructure:New:Sanitation Infrastructure:Reticulation | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | - | 22,045 | 3,500 | 4,350 | 6,800 |
| | Housing | Capital:Infrastructure:New:Sanitation Infrastructure:Reticulation | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | 16,278 | 63,051 | 28,000 | 25,400 | 13,500 |
| | Housing | Capital:Infrastructure:New:Roads Infrastructure:Roads | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Roads Infrastructure</i> | 24,799 | 60,358 | 43,450 | 32,125 | 49,100 |
| | Housing | Capital:Infrastructure:New:Roads Infrastructure:Roads | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Roads Infrastructure</i> | 2,520 | 6,625 | 8,100 | 13,200 | 13,100 |
| | Housing | Capital:Infrastructure:New:Roads Infrastructure:Roads | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Roads Infrastructure</i> | 30,406 | 25,400 | 21,150 | 9,850 | 16,000 |
| | Housing | Capital:Infrastructure:New:Storm Water Infrastructure:Drainage Collection | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Storm Water Infrastructure</i> | 109,393 | 28,620 | 15,025 | 5,850 | 19,025 |
| | Housing | Capital:Infrastructure:New:Storm Water Infrastructure:Drainage Collection | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Storm Water Infrastructure</i> | - | 3,250 | 7,185 | 8,950 | 6,685 |
| | Housing | Capital:Infrastructure:New:Storm Water Infrastructure:Drainage Collection | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Storm Water Infrastructure</i> | 42,950 | 13,104 | 6,650 | 6,500 | 4,500 |
| | Housing | Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Nature | <i>Protect and enhance our environmental assets and natural resources</i> | <i>Inclusion and Access</i> | <i>Community Facilities</i> | 9,317 | - | - | - | - |
| | Housing | Capital:Non-Infrastructure:New:Other Assets:Housing:Social Housing | <i>Sustainable human settlements and improved quality of household life</i> | <i>Growth</i> | <i>Housing</i> | - | 56,759 | 32,000 | 14,200 | 32,000 |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|--------------------------|--|--|----------------------|--------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Housing | Capital:Non-Infrastructure:New:Other Assets:Housing:Social Housing | Sustainable human settlements and improved quality of household life | Growth | Housing | - | 2,000 | - | - | - |
| | Housing | Capital:Non-Infrastructure:New:Other Assets:Housing:Social Housing | Sustainable human settlements and improved quality of household life | Growth | Housing | - | 22,250 | 5,000 | - | 5,000 |
| | Housing | Capital:Non-Infrastructure:New:Other Assets:Housing:Social Housing | Sustainable human settlements and improved quality of household life | Growth | Housing | - | 3,000 | 4,000 | - | - |
| | Housing | Capital:Non-Infrastructure:New:Furniture And Office Equipment | An efficient, effective and development-oriented public service | Growth | Furniture And Office Equipment | 251 | 500 | 500 | 500 | 500 |
| | Housing | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots | An efficient, effective and development-oriented public service | Governance | Operational Buildings | - | 1,655 | - | - | - |
| | Health | Capital:Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices | An efficient, effective and development-oriented public service | Governance | Operational Buildings | - | - | 2,000 | - | - |
| | Health | Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Centres | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | - | 108 | - | - | - |
| | Health | Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Testing | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | - | 500 | 1,500 | 1,000 | 1,000 |
| | Health | Capital:Non-Infrastructure:New:Transport Assets | | Growth | Transport Assets | - | - | 1,615 | - | - |
| | Health | Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Laboratories | An efficient, effective and development-oriented public service | Growth | Operational Buildings | 1,102 | - | - | - | - |
| | Planning And Development | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | - | - | - | 1,000 | 1,000 |
| | Planning And Development | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | 125,689 | - | - | - | - |
| | Planning And Development | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | - | - | 2,000 | 3,000 | - |
| | Planning And Development | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | 417 | - | - | - | - |
| | Planning And Development | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | - | - | 5,800 | 6,800 | - |
| | Planning And Development | Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | - | 124 | 25,774 | 27,641 | 30,000 |
| | Planning And Development | Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Road Structures | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | - | 77,268 | 23,700 | 23,200 | 97,117 |
| | Planning And Development | Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Road Structures | An efficient, competitive and responsive economic infrastructure network | Inclusion and Access | Roads Infrastructure | - | - | 10,000 | 2,000 | - |
| | Planning And Development | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution Points | An efficient, competitive and responsive economic infrastructure network | Growth | Water Supply Infrastructure | 7,174 | - | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Sanitation Infrastructure:Reticalation | An efficient, competitive and responsive economic infrastructure network | Growth | Sanitation Infrastructure | - | 542 | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Roads | An efficient, competitive and responsive economic infrastructure network | Growth | Roads Infrastructure | 39,764 | 36,867 | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Road Structures | An efficient, competitive and responsive economic infrastructure network | Growth | Roads Infrastructure | 5,129 | 4,140 | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Road Structures | An efficient, competitive and responsive economic infrastructure network | Growth | Roads Infrastructure | - | 310 | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Road Structures | An efficient, competitive and responsive economic infrastructure network | Growth | Roads Infrastructure | 7,663 | 1,633 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|--------------------------|--|---|----------------------|--------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Road Furniture | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | 1,477 | 2,988 | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Road Furniture | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | 4,371 | 5,537 | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Road Furniture | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | 1,567 | 1,555 | - | - | - |
| | Planning And Development | Capital:Infrastructure:New:Roads Infrastructure:Road Furniture | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | - | 1,253 | - | - | - |
| | Planning And Development | L:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | 1,739 | 261 | - | - | - |
| | Planning And Development | L:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | 1,579 | - | - | - | - |
| | Planning And Development | L:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | - | 7,204 | - | - | - |
| | Planning And Development | Capital:Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Pay/Enquiry Points | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | 5 | 310 | - | - | - |
| | Planning And Development | Capital:Non-Infrastructure:New:Computer Equipment | <i>An efficient, effective and development-oriented public service</i> | Growth | Computer Equipment | - | 300 | - | - | 400 |
| | Planning And Development | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient, effective and development-oriented public service</i> | Growth | Furniture And Office Equipment | 548 | 500 | 500 | 500 | 500 |
| | Planning And Development | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient, effective and development-oriented public service</i> | Growth | Furniture And Office Equipment | - | 200 | - | - | 600 |
| | Planning And Development | Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | - | 148 | 3,044 | - | - |
| | Planning And Development | Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | 12,952 | 4,945 | 7,000 | 9,500 | - |
| | Planning And Development | Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Inclusion and Access | Community Facilities | - | 2,191 | 2,000 | 11,200 | - |
| | Planning And Development | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | 1,503 | 783 | - | - | - |
| | Planning And Development | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Pay/Enquiry | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | - | 2,000 | - | - |
| | Planning And Development | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Growth | Community Facilities | 1,238 | 116 | - | - | - |
| | Planning And Development | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Taxi Ranks/Bus | <i>An efficient, effective and development-oriented public service</i> | Growth | Community Facilities | 609 | 2,470 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | UDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|--------------------------|---|---|----------------------|--------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Planning And Development | Capital:Non-Infrastructure:New Other Assets:Operational Buildings:Building Plan Offices | <i>An efficient; effective and development-oriented public service</i> | Growth | Operational Buildings | - | - | - | 2,000 | 2,000 |
| | Planning And Development | Capital:Non-Infrastructure:New Other Assets:Operational Buildings:Building Plan Offices | <i>An efficient; effective and development-oriented public service</i> | Growth | Operational Buildings | - | - | - | 5,000 | 5,000 |
| | Road Transport | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Dams And Weirs | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Water Supply Infrastructure | 4,704 | - | - | - | - |
| | Road Transport | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | 79,071 | 23,281 | 79,000 | 49,399 | 83,756 |
| | Road Transport | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | 33,381 | 59,367 | 39,540 | 23,520 | 48,000 |
| | Road Transport | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | 5,072 | 35,000 | 27,000 | 16,000 | 13,000 |
| | Road Transport | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | 9,659 | - | - | - | - |
| | Road Transport | Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | 3,750 | 185,695 | 110,250 | 214,636 | 28,700 |
| | Road Transport | Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | 7,333 | 5,000 | 8,000 | 8,000 | 15,500 |
| | Road Transport | Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | 59,422 | 68,656 | 74,500 | 100,281 | - |
| | Road Transport | Capital:Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | - | 3,000 | - | - | - |
| | Road Transport | Capital:Infrastructure:New:Sanitation Infrastructure:Toilet Facilities | <i>An efficient; competitive and responsive economic infrastructure network</i> | Growth | Sanitation Infrastructure | - | 700 | - | - | - |
| | Road Transport | Capital:Infrastructure:New:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | 26,322 | - | - | - | - |
| | Road Transport | Capital:Infrastructure:New:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | 29,825 | 1,500 | - | - | - |
| | Road Transport | Capital:Infrastructure:New:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | 6,982 | 18,000 | - | - | - |
| | Road Transport | Capital:Infrastructure:New:Roads Infrastructure:Roads | <i>An efficient; competitive and responsive economic infrastructure network</i> | Growth | Roads Infrastructure | 51,612 | - | - | - | - |
| | Road Transport | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | Growth | Furniture And Office Equipment | 923 | 1,791 | 1,500 | 1,000 | - |
| | Road Transport | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient; effective and development-oriented public service</i> | Growth | Furniture And Office Equipment | - | - | 500 | 500 | 500 |
| | Road Transport | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 9,992 | - | - | 1,000 | - |
| | Road Transport | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | - | - | - | 1,000 | - |
| | Road Transport | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 3,836 | 4,141 | 2,100 | 4,500 | 4,500 |
| | Road Transport | Capital:Non-Infrastructure:New:Transport Assets | | Growth | Transport Assets | - | 1,000 | - | - | - |
| | Road Transport | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots | <i>An efficient; effective and development-oriented public service</i> | Governance | Operational Buildings | - | - | 2,500 | 4,500 | 1,000 |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|--------------------------|--|---|----------------------|---|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Road Transport | Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | - | 200 | 500 | - |
| | Environmental Protection | Capital:Non-Infrastructure:Existing:Upgrading Community Assets:Community Facilities:Nature | <i>Protect and enhance our environmental assets and natural resources</i> | Inclusion and Access | Community Facilities | 122 | - | - | - | - |
| | Environmental Protection | Capital:Non-Infrastructure:Existing:Upgrading Zoos', Marine And Non-Biological Animals | <i>Protect and enhance our environmental assets and natural resources</i> | Inclusion and Access | Zoos, Marine And Non-Biological Animals | 1,995 | - | - | - | - |
| | Energy Sources | Capital:Infrastructure:Existing:Upgrading Electrical Infrastructure:Mv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Electrical Infrastructure | - | - | 10,000 | 25,000 | 30,000 |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Substations | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 34,786 | 57,880 | - | - | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Substations | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 16,278 | 11,000 | - | - | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Substations | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 39,954 | 30,797 | 9,000 | 10,222 | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 14,703 | 9,389 | 5,000 | 10,000 | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | - | - | 5,000 | 5,000 | 5,000 |
| | Energy Sources | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient, effective and development-oriented public service</i> | Growth | Furniture And Office Equipment | 422 | 500 | 500 | 500 | 500 |
| | Energy Sources | Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications | <i>An efficient, effective and development-oriented public service</i> | Growth | Licences And Rights | 14,790 | 3,000 | - | - | - |
| | Energy Sources | Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications | <i>An efficient, effective and development-oriented public service</i> | Growth | Licences And Rights | 3,572 | 2,000 | - | - | - |
| | Energy Sources | Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications | <i>An efficient, effective and development-oriented public service</i> | Growth | Licences And Rights | 2,500 | - | - | - | - |
| | Energy Sources | Capital:Non-Infrastructure:New:Machinery And Equipment | <i>An efficient, effective and development-oriented public service</i> | Growth | Machinery And Equipment | 981 | 750 | 1,000 | 1,000 | - |
| | Energy Sources | Capital:Infrastructure:Existing:Renewal:Electrical Infrastructure:Hv Switching Station | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Electrical Infrastructure | - | - | 91,920 | 100,101 | 103,111 |
| | Energy Sources | Capital:Non-Infrastructure:Existing:Upgrading Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | 5,489 | 4,630 | 1,000 | - | - |
| | Energy Sources | Capital:Non-Infrastructure:Existing:Upgrading Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | 120 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|--------------------------|--|---|----------------------|---|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Road Transport | Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Depots | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | - | 200 | 500 | - |
| | Environmental Protection | Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Nature | <i>Protect and enhance our environmental assets and natural resources</i> | Inclusion and Access | Community Facilities | 122 | - | - | - | - |
| | Environmental Protection | Capital:Non-Infrastructure:Existing:Upgrading:Zoo's, Marine And Non-Biological Animals | <i>Protect and enhance our environmental assets and natural resources</i> | Inclusion and Access | Zoos, Marine And Non-Biological Animals | 1,995 | - | - | - | - |
| | Energy Sources | Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:Mv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Electrical Infrastructure | - | - | 10,000 | 25,000 | 30,000 |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Substations | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 34,786 | 57,880 | - | - | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Substations | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 16,278 | 11,000 | - | - | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Substations | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 39,954 | 30,797 | 9,000 | 10,222 | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 14,703 | 9,389 | 5,000 | 10,000 | - |
| | Energy Sources | Capital:Infrastructure:New:Electrical Infrastructure:Mv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | - | - | 5,000 | 5,000 | 5,000 |
| | Energy Sources | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient, effective and development-oriented public service</i> | Growth | Furniture And Office Equipment | 422 | 500 | 500 | 500 | 500 |
| | Energy Sources | Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications | <i>An efficient, effective and development-oriented public service</i> | Growth | Licences And Rights | 14,790 | 3,000 | - | - | - |
| | Energy Sources | Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications | <i>An efficient, effective and development-oriented public service</i> | Growth | Licences And Rights | 3,572 | 2,000 | - | - | - |
| | Energy Sources | Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications | <i>An efficient, effective and development-oriented public service</i> | Growth | Licences And Rights | 2,500 | - | - | - | - |
| | Energy Sources | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 981 | 750 | 1,000 | 1,000 | - |
| | Energy Sources | Capital:Infrastructure:Existing:Renewal:Electrical Infrastructure:Hv Switching Station | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Electrical Infrastructure | - | - | 91,920 | 100,101 | 103,111 |
| | Energy Sources | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | 5,489 | 4,630 | 1,000 | - | - |
| | Energy Sources | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | 120 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|------------------|---|---|-----------------------------|------------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Dams And Weirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 4,409 | - | - | - | - |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Reservoirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 2,894 | 1,000 | 5,000 | 2,000 | 15,000 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Reservoirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 2,746 | 1,000 | 1,000 | - | - |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Reservoirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 3,488 | 1,000 | 2,000 | 2,000 | 2,000 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Pump Stations | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | - | 1,000 | 1,300 | 500 | - |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Pump Stations | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 999 | - | 1,000 | - | - |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 14,360 | 5,500 | 15,500 | 25,000 | 20,000 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 1,130 | 1,500 | 6,000 | 500 | - |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 1,880 | 2,000 | 2,000 | 2,500 | 2,500 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 2,612 | 2,900 | 2,400 | 2,500 | 2,500 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 6,045 | 1,000 | 1,300 | - | - |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution Points | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 4,930 | 2,000 | 1,500 | 2,000 | 2,500 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution Points | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 4,128 | 2,000 | 1,600 | 2,500 | 2,500 |
| | Water Management | Capital:Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution Points | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 517 | 3,000 | 2,500 | 3,000 | 3,500 |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Reservoirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 1,703 | - | - | - | - |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Pump Station | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | - | 1,191 | - | - | - |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Pump Station | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 4,839 | 3,155 | - | - | - |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Pump Station | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | - | - | 3,155 | 3,155 | 3,155 |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 687 | - | - | - | - |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 4,799 | 6,136 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|------------------|---|---|----------------------|-----------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Water Supply Infrastructure | - | - | 4,000 | 4,000 | 4,000 |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Water Supply Infrastructure | 6,432 | - | - | - | - |
| | Water Management | Capital:Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Water Supply Infrastructure | 999 | - | - | - | - |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Dams And Weirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 725 | 3,000 | 9,500 | 8,000 | 8,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Reservoirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | - | 4,404 | 8,500 | 4,000 | 4,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Pump Station | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 510 | - | - | - | - |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Water Treatment Works | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 546 | - | 6,500 | 10,000 | 17,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 7,792 | 30,000 | 5,000 | 6,000 | 15,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 358 | - | - | - | - |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 23,207 | 23,212 | 18,000 | 54,000 | 144,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | - | - | 3,000 | 7,719 | 3,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | - | 3,000 | 4,500 | 6,000 | 9,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | - | - | 5,000 | 3,000 | 10,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | - | - | 1,000 | 10,000 | 1,400 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Distribution Points | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 8,041 | 4,537 | 5,500 | 5,000 | 5,000 |
| | Water Management | Capital:Infrastructure:New:Water Supply Infrastructure:Prv Stations | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | 4,052 | 2,000 | 4,788 | 4,576 | - |
| | Water Management | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 3,934 | - | - | - | - |
| | Water Management | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Laboratories | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | 2,032 | - | - | - |
| | Water Management | Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Laboratories | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | 3,938 | - | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|------------------------|---|---|-----------------------------|------------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Waste Water Management | Capital Infrastructure Existing Renewal Water Supply Infrastructure Dams And Weirs | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Water Supply Infrastructure</i> | 4,278 | - | - | - | - |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Pump Station | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | 1,967 | - | - | - | - |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Retention | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | - | 30,000 | - | - | - |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Retention | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | 9,954 | 465 | 100,000 | 102,000 | 120,000 |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Retention | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | 2,921 | 4,000 | 10,000 | 20,000 | - |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Retention | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | 9,860 | 4,393 | - | - | - |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Waste Water Treatment Works | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | 14,133 | 5,908 | - | - | - |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Outfall Sewers | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | 26,802 | 180,000 | 178,676 | 416,900 | 447,680 |
| | Waste Water Management | Capital Infrastructure Existing Upgrading Sanitation Infrastructure Outfall Sewers | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Inclusion and Access</i> | <i>Sanitation Infrastructure</i> | - | 57,886 | 12,700 | 4,000 | 50,000 |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Retention | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | - | 4,000 | 3,000 | 3,000 | 3,000 |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Retention | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | - | 1,269 | - | - | - |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Waste Water Treatment Works | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | 452 | - | - | - | - |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Outfall Sewers | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | 20,949 | - | - | - | - |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Outfall Sewers | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | 48,468 | - | - | - | - |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Outfall Sewers | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | - | - | 4,030 | 4,530 | 10,000 |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Toilet Facilities | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | 2,823 | 3,000 | - | - | - |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Toilet Facilities | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | - | - | 8,000 | 3,000 | 3,000 |
| | Waste Water Management | Capital Infrastructure New Sanitation Infrastructure Toilet Facilities | <i>An efficient, competitive and responsive economic infrastructure network</i> | <i>Growth</i> | <i>Sanitation Infrastructure</i> | - | - | 8,000 | 10,000 | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|------------------|--|---|----------------------|--------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Waste Management | Capital:Infrastructure:New:Solid Waste Infrastructure:Landfill Sites | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Solid Waste Infrastructure | 39,919 | - | - | - | - |
| | Waste Management | Capital:Infrastructure:New:Solid Waste Infrastructure:Capital Spares | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Solid Waste Infrastructure | - | 10,931 | - | - | - |
| | Waste Management | Capital:Infrastructure:New:Storm Water Infrastructure:Drainage Collection | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Storm Water Infrastructure | 4,100 | - | - | - | - |
| | Waste Management | Capital:Non-Infrastructure:New:Furniture And Office Equipment | <i>An efficient, effective and development-oriented public service</i> | Growth | Furniture And Office Equipment | 158 | 250 | 500 | 1,000 | 1,000 |
| | Waste Management | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | - | - | 2,500 | 5,000 | 5,000 |
| | Waste Management | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 214 | - | - | 2,000 | 2,000 |
| | Waste Management | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 6,910 | 25,207 | 6,648 | 3,000 | 2,500 |
| | Waste Management | Capital:Non-Infrastructure:New:Machinery And Equipment | | Growth | Machinery And Equipment | 14,274 | 680 | - | - | - |
| | Waste Management | Capital:Non-Infrastructure:New:Transport Assets | | Growth | Transport Assets | 29,738 | 20,122 | 4,148 | 12,000 | 12,500 |
| | Waste Management | Capital:Non-Infrastructure:Existing/Upgrading:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Governance | Operational Buildings | - | 400 | 4,000 | 5,000 | 2,000 |
| | Waste Management | Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Municipal Offices | <i>An efficient, effective and development-oriented public service</i> | Growth | Operational Buildings | - | - | 300 | 669 | - |
| | Other | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | - | - | 3,000 | 6,000 | 1,500 |
| | Other | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | - | 5,000 | - | - | - |
| | Other | Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Road Furniture | <i>An efficient, competitive and responsive economic infrastructure network</i> | Inclusion and Access | Roads Infrastructure | - | 838 | - | - | - |
| | Other | Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Electrical Infrastructure | 4,803 | 4,630 | - | - | - |
| | Other | Capital:Infrastructure:New:Water Supply Infrastructure:Bulk Mains | <i>An efficient, competitive and responsive economic infrastructure network</i> | Growth | Water Supply Infrastructure | - | 5,920 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|------------|----------|--|---|----------------------|--------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Other | Capital/Non-Infrastructure/Existing/Renewal/Community Assets/Community Facilities/Galleries | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | - | - | 2,000 | 1,000 | 1,800 |
| | Other | Capital/Non-Infrastructure/Existing/Renewal/Community Assets/Community Facilities/Galleries | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | - | - | 3,000 | 7,500 | 6,000 |
| | Other | Capital/Non-Infrastructure/Existing/Renewal/Other Assets/Operational Buildings/Manufacturing Plant | An efficient, effective and development-oriented public service | Governance | Operational Buildings | - | 2,000 | 7,000 | 6,000 | 4,000 |
| | Other | Capital/Non-Infrastructure/Existing/Renewal/Heritage Assets/Monuments | Create a better South Africa and contribute to a better Africa and a better world | Governance | Heritage Assets | 3,982 | 1,025 | - | - | - |
| | Other | Capital/Non-Infrastructure/Existing/Upgrading/Community Assets/Community Facilities/Centres | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | 1,450 | - | - | - | - |
| | Other | Capital/Non-Infrastructure/Existing/Upgrading/Community Assets/Community Facilities/Centres | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | 4,550 | - | - | - | - |
| | Other | Capital/Non-Infrastructure/Existing/Upgrading/Community Assets/Community Facilities/Centres | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | 3,978 | 4,397 | - | - | - |
| | Other | Capital/Non-Infrastructure/Existing/Upgrading/Community Assets/Community Facilities/Nature | Protect and enhance our environmental assets and natural resources | Inclusion and Access | Community Facilities | - | - | 500 | 500 | 500 |
| | Other | Capital/Non-Infrastructure/Existing/Upgrading/Community Assets/Community Facilities/Nature | Protect and enhance our environmental assets and natural resources | Inclusion and Access | Community Facilities | 785 | 4,997 | - | - | - |
| | Other | Capital/Non-Infrastructure/Existing/Upgrading/Community Assets/Community Facilities/Nature | Protect and enhance our environmental assets and natural resources | Inclusion and Access | Community Facilities | 7,535 | 10,838 | 6,500 | 29,000 | 12,000 |
| | Other | Capital/Non-Infrastructure/Existing/Upgrading/Community Assets/Community Facilities/Markets | An efficient, effective and development-oriented public service | Inclusion and Access | Community Facilities | 5,301 | - | - | - | - |
| | Other | Capital/Non-Infrastructure/New/Furniture And Office Equipment | An efficient, effective and development-oriented public service | Growth | Furniture And Office Equipment | 422 | 247 | 500 | 300 | 500 |
| | Other | Capital/Non-Infrastructure/New/Furniture And Office Equipment | An efficient, effective and development-oriented public service | Growth | Furniture And Office Equipment | - | 458 | 7,500 | 500 | 3,500 |
| | Other | Capital/Non-Infrastructure/New/Heritage Assets/Monuments | Create a better South Africa and contribute to a better Africa and a better world | Growth | Heritage Assets | - | - | 1,500 | 2,000 | 800 |
| | Other | Capital/Non-Infrastructure/New/Heritage Assets/Monuments | Create a better South Africa and contribute to a better Africa and a better world | Growth | Heritage Assets | - | 1,000 | - | - | - |
| | Other | Capital/Non-Infrastructure/New/Intangible Assets/Computer Software And Applications | An efficient, effective and development-oriented public service | Growth | Licences And Rights | 13,811 | - | - | - | - |
| | Other | Capital/Non-Infrastructure/New/Machinery And Equipment | | Growth | Machinery And Equipment | 4,508 | 5,090 | - | - | - |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|-----------------------------------|---|---------------------|---|----------------------|---------------------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Other | Capital:Non-Infrastructure:New:Machinery And Equipment | | | Growth | Machinery And Equipment | - | - | 6,000 | 12,000 | 2,500 |
| Other | Capital:Non-Infrastructure:New:Machinery And Equipment | | | Growth | Machinery And Equipment | - | 664 | 8,000 | 4,000 | 5,000 |
| Other | Infrastructure:Existing:Upgrading:Community Assets:Sport And Recreation Facilities:Outdoor | | A long and healthy life for all South Africans | Inclusion and Access | Sport And Recreation Facilities | - | 93,935 | 50,000 | 47,100 | 18,000 |
| Other | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Training Centres | | An efficient, effective and development-oriented public service | Governance | Operational Buildings | 921 | 2,000 | - | - | - |
| Other | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Manufacturing | | An efficient, effective and development-oriented public service | Governance | Operational Buildings | 1,056 | 5,886 | - | - | - |
| Other | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Manufacturing | | An efficient, effective and development-oriented public service | Governance | Operational Buildings | 1,739 | 4,000 | - | - | - |
| Other | Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Manufacturing | | An efficient, effective and development-oriented public service | Governance | Operational Buildings | 870 | - | - | - | - |
| Other | Capital:Non-Infrastructure:Existing:Upgrading:Heritage Assets:Monuments | | Create a better South Africa and contribute to a better Africa and a better world | Governance | Heritage Assets | 1,544 | 1,950 | 1,000 | 1,000 | 1,000 |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Centres | | An efficient, effective and development-oriented public service | Growth | Community Facilities | - | - | 2,000 | 3,000 | 1,700 |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Centres | | An efficient, effective and development-oriented public service | Growth | Community Facilities | - | - | 5,000 | 10,000 | 5,000 |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Galleries | | An efficient, effective and development-oriented public service | Growth | Community Facilities | - | - | 2,500 | 2,000 | 1,300 |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Public Open Space | | An efficient, effective and development-oriented public service | Growth | Community Facilities | 344 | 500 | 500 | 1,000 | 1,000 |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Nature Reserves | | Protect and enhance our environmental assets and natural resources | Growth | Community Facilities | - | - | 1,000 | 3,000 | 750 |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Nature Reserves | | Protect and enhance our environmental assets and natural resources | Growth | Community Facilities | 191 | - | - | - | - |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Stalls | | An efficient, effective and development-oriented public service | Growth | Community Facilities | - | 85 | - | - | - |
| Other | Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Stalls | | An efficient, effective and development-oriented public service | Growth | Community Facilities | 3,210 | 330 | 15,000 | 20,000 | 19,000 |
| Other | Capital:Non-Infrastructure:New:Community Assets:Sport And Recreation Facilities:Outdoor | | A long and healthy life for all South Africans | Growth | Sport And Recreation Facilities | - | - | - | 1,200 | 1,500 |
| Parent Capital expenditure | | | | | | 1,547,666 | 2,033,241 | 1,724,874 | 2,132,424 | 1,982,923 |

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

| R thousand | Function | Project Description | MTSF Service Outcome | IUDF | Asset Class | 2021/22 Medium Term Revenue & Expenditure Framework | | | | |
|--|---|---|----------------------|--------------------------------|------------------|---|---|---------------------|------------------------|------------------------|
| | | | | | | Audited Outcome 2019/20 | Current Year 2020/21 Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Entities: | | | | | | | | | | |
| <i>List all capital projects grouped by Entity</i> | | | | | | | | | | |
| Buffalo City Development Agency | | | | | | | | | | |
| Planning And Development | Capital:Non-Infrastructure:New:Computer Equipment | An efficient, effective and development-oriented public service | Growth | Computer Equipment | 56 | 231 | 1,116 | 1,506 | 415 | |
| Planning And Development | Capital:Non-Infrastructure:New:Furniture And Office Equipment | An efficient, effective and development-oriented public service | Growth | Furniture And Office Equipment | 1,194 | 1,265 | 1,392 | 1,879 | 1,979 | |
| Planning And Development | Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications | An efficient, effective and development-oriented public service | Growth | Licences And Rights | 679 | 1,014 | 1,116 | 1,506 | 1,606 | |
| Entity Capital expenditure | | | | | 1,929 | 2,510 | 3,623 | 4,891 | 4,000 | |
| Total Capital expenditure | | | | | 1,549,596 | 2,035,751 | 1,728,496 | 2,137,315 | 1,986,923 | |

Table 81: MBRR SA37 - Projects delayed from previous financial year

BUF Buffalo City - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

| R thousand | Function | Project name | MTSF Service Outcome | IUDF | Asset Class | Previous target year to complete | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|---|----------------------|----------------------|-----------------------------|----------------------------------|----------------------|--------------------|---|------------|------------------------|
| | | | | | | | Original Budget | Full Year Forecast | Budget Year | +1 2022/23 | Budget Year +2 2023/24 |
| Parent municipality: List all capital projects grouped by Function | | | | | | | | | | | |
| | Water Management | Capital Infrastructure Existing Renewal Water Supply Infrastructure Water Treatment Works | An efficient; | Inclusion and Access | Water Supply Infrastructure | 2016 | 14,360 | 5,500 | 15,500 | 25,000 | 20,000 |
| | Water Management | Capital Infrastructure Existing Renewal Water Supply Infrastructure Water Treatment Works | An efficient; | Inclusion and Access | Water Supply Infrastructure | 2016 | 1,130 | 1,500 | 6,000 | 500 | - |
| | Water Management | Capital Infrastructure Existing Upgrading Water Supply Infrastructure Distribution | An efficient; | Inclusion and Access | Water Supply Infrastructure | | 6,432 | - | - | - | - |
| | Water Management | Capital Infrastructure Existing Upgrading Water Supply Infrastructure Distribution | An efficient; | Inclusion and Access | Water Supply Infrastructure | | 999 | - | - | - | - |

2.14 LEGISLATION COMPLIANCE STATUS

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

1. Budget

This MTREF budget has been developed in accordance with the requirements prescribed by the MFMA, Municipal Budget and Reporting Regulations, National Treasury and mSCOA regulations. Budgets are being tabled and approved within the required legislative timeframes. The business plans and procurement plans of the budgeted projects are available, for easy monitoring these can be monitored at a portfolio committee level.

2. In year reporting

Reporting to National Treasury and other transferring officers in electronic format is fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly publishing of financial performance on the City's website. The monthly data string that agrees to the C-schedules gets uploaded on the National Treasury portal on a monthly basis.

Furthermore, there's full compliance with regards to quarterly (Section 52d) and mid-year reports (section 72) reports to Council, Provincial and National Treasury and other external stakeholders.

3. Internship programme

The City is participating in the Municipal Financial Management Internship Programme (MFMIIP) and has been continuously training interns. There are currently eight interns that are undertaking the programme, all have been enrolled to the Municipal Finance and Supply Chain Management Programme that is prescribed as a minimum competency for middle management.

Most interns that were previously on the MFMIP have been appointed within the City on completion of the program whilst others got employment opportunities elsewhere.

4. Budget and Treasury Office

The Budget and Treasury Office was established in accordance with the MFMA requirements.

5. Audit Committee

An Audit Committee has been established and is fully functional. The committee reports quarterly to MPAC and Council on the effectiveness of governance, internal control and risk management.

6. Risk Management Committee

A Risk Management Committee has been established and is fully functional. The committee seats every quarter and whenever the need arises, reports are tabled to the audit committee on a quarterly basis as risk management is a standing item in all its meetings.

7. Municipal Public Accounts Committee

This committee ensures that the administration, municipal agencies and entities are held accountable for their management of municipal funds and assets, and to ensure the efficient and effective utilisation of council resources.

8. Service Delivery and Implementation Plan

The detail SDBIP document has been prepared as part of the 2020/21 IDP review and MTREF budget preparation in compliance with MFMA, Section 53(1)(c).

9. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements. The Annual report for 2019/2020 has not yet been tabled at Council. On the 5th of August 2020, the Minister of Finance issued Government Gazette No.43582 that exempted

municipalities and municipal entities from submitting key reports. The notice allows for a two months' delay in the submission of Annual Financial Statements, Annual Reports, Audit Opinion, Oversight reports and associated processes.

7. National Treasury Minimum Competency Programme

BCMM senior management has already undergone training as required in the National Treasury Competency Programme; the programme is now being cascaded to junior managerial levels of staff. All subsequent appointments are required to complete the minimum competency requirements within a specified timeframe.

8. Policies

Policies are available on the BCMM website at www.buffalocity.gov.za

9. Councillors Remuneration

Remuneration of Councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the City's budget.

2.15 OTHER SUPPORTING DOCUMENTS

Table 82: MBRR Table SA1 – Supporting detail to consolidated budgeted financial performance

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | |
| Property rates | | | | | | | | | |
| Total Property Rates | 1 006 114 | 1 405 020 | 1 574 471 | 1 902 472 | 1 902 472 | 1 902 472 | 2 068 291 | 2 213 071 | 2 390 117 |
| Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | 33 089 | 109 517 | 107 071 | 214 804 | 214 804 | 214 804 | 233 527 | 249 873 | 269 863 |
| Service charges - electricity revenue | | | | | | | | | |
| Total Service charges - electricity revenue | 1 652 501 | 1 785 465 | 1 887 765 | 2 251 334 | 2 133 334 | 2 133 334 | 2 444 587 | 2 662 155 | 2 899 087 |
| Less Revenue Foregone (in excess of 50 kwh per indigent household per month) | (7 281) | 45 971 | 49 660 | 67 124 | 67 124 | 67 124 | 76 918 | 83 763 | 91 218 |
| Net Service charges - electricity revenue | 1 659 783 | 1 739 494 | 1 838 105 | 2 184 209 | 2 066 209 | 2 066 209 | 2 367 669 | 2 578 392 | 2 807 869 |
| Service charges - water revenue | | | | | | | | | |
| Total Service charges - water revenue | 535 293 | 686 471 | 916 160 | 808 750 | 906 750 | 906 750 | 989 265 | 1 079 288 | 1 178 582 |
| Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | | | | | | | | |
| Less Cost of Free Basis Services (6 kilolitres per indigent household per month) | 169 134 | 182 891 | 206 416 | 177 412 | 177 412 | 177 412 | 193 557 | 211 170 | 230 598 |
| Net Service charges - water revenue | 366 159 | 503 580 | 709 744 | 631 338 | 729 338 | 729 338 | 795 708 | 868 117 | 947 984 |
| Service charges - sanitation revenue | | | | | | | | | |
| Total Service charges - sanitation revenue | 304 956 | 395 767 | 433 630 | 483 487 | 498 487 | 498 487 | 540 859 | 586 832 | 637 886 |
| Less Revenue Foregone (in excess of free sanitation service to indigent households) | | | | | | | | | |
| Less Cost of Free Basis Services (free sanitation service to indigent households) | - | 66 845 | 56 381 | 86 450 | 86 450 | 86 450 | 93 799 | 101 772 | 110 626 |
| Net Service charges - sanitation revenue | 304 956 | 328 923 | 377 249 | 397 037 | 412 037 | 412 037 | 447 060 | 485 060 | 527 261 |
| Service charges - refuse revenue | | | | | | | | | |
| Total refuse removal revenue | 245 181 | 369 603 | 440 156 | 480 630 | 485 630 | 485 630 | 526 908 | 571 696 | 621 433 |
| Total landfill revenue | | | | | | | | | |
| Less Revenue Foregone (in excess of one removal a week to indigent households) | | | | | | | | | |
| Less Cost of Free Basis Services (removed once a week to indigent households) | - | 117 687 | 104 312 | 146 502 | 146 502 | 146 502 | 158 955 | 172 466 | 187 470 |
| Net Service charges - refuse revenue | 245 181 | 251 916 | 335 843 | 334 128 | 339 128 | 339 128 | 367 954 | 399 230 | 433 963 |
| Other Revenue by source | | | | | | | | | |
| Fuel Levy | 467 978 | 513 844 | 547 497 | 593 337 | 593 337 | 593 337 | 652 199 | 706 692 | 733 863 |
| Other Revenue | 251 707 | 232 442 | 178 000 | 204 525 | 201 111 | 201 111 | 222 083 | 266 580 | 293 007 |
| Total 'Other' Revenue | 719 685 | 746 286 | 725 497 | 797 862 | 794 448 | 794 448 | 874 282 | 973 272 | 1 026 870 |

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

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| EXPENDITURE ITEMS: | | | | | | | | | |
| <u>Employee related costs</u> | | | | | | | | | |
| Basic Salaries and Wages | 1 132 873 | 1 261 135 | 1 371 354 | 1 533 594 | 1 613 020 | 1 613 020 | 1 661 266 | 1 748 061 | 1 842 402 |
| Pension and UIF Contributions | 204 703 | 224 653 | 252 506 | 272 674 | 272 674 | 272 674 | 286 914 | 301 874 | 318 175 |
| Medical Aid Contributions | 84 980 | 91 070 | 103 025 | 132 631 | 132 631 | 132 631 | 139 528 | 146 784 | 154 710 |
| Overtime | 140 923 | 128 012 | 152 201 | 9 095 | 9 395 | 9 395 | 118 998 | 125 186 | 131 946 |
| Performance Bonus | 78 046 | 92 960 | 122 593 | 111 193 | 111 193 | 111 193 | 117 016 | 123 127 | 129 776 |
| Motor Vehicle Allowance | 28 556 | 31 122 | 33 864 | 35 851 | 35 851 | 35 851 | 37 719 | 39 683 | 41 826 |
| Cellphone Allowance | 4 349 | 4 562 | 4 601 | 4 808 | 5 008 | 5 008 | 5 058 | 5 321 | 5 609 |
| Housing Allowances | 9 416 | 9 226 | 9 942 | 13 701 | 13 701 | 13 701 | 14 415 | 15 166 | 15 985 |
| Other benefits and allowances | 94 362 | 100 878 | 78 664 | 180 501 | 180 501 | 180 501 | 80 729 | 84 883 | 89 467 |
| Payments in lieu of leave | 27 897 | 48 353 | 71 371 | 30 000 | 30 000 | 30 000 | 31 560 | 33 201 | 34 994 |
| Long service awards | 22 535 | 24 955 | 28 082 | 28 036 | 28 036 | 28 036 | 29 494 | 31 028 | 32 703 |
| Post-retirement benefit obligations | 32 658 | 14 998 | (23 898) | 2 379 | 2 379 | 2 379 | 2 521 | 2 664 | 2 808 |
| sub-total | 1 861 298 | 2 031 924 | 2 204 304 | 2 354 465 | 2 434 390 | 2 434 390 | 2 525 220 | 2 656 980 | 2 800 403 |
| Less: Employees costs capitalised to PPE | | | | | | | | | |
| Total Employee related costs | 1 861 298 | 2 031 924 | 2 204 304 | 2 354 465 | 2 434 390 | 2 434 390 | 2 525 220 | 2 656 980 | 2 800 403 |
| <u>Depreciation & asset impairment</u> | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | 1 017 495 | 1 291 096 | 1 704 390 | 857 708 | 888 383 | 888 383 | 654 891 | 683 043 | 713 786 |
| Lease amortisation | | 4 539 | 5 333 | 9 049 | 8 374 | 8 374 | 2 266 | 2 345 | 2 464 |
| Capital asset impairment | | | | - | - | - | - | - | - |
| Total Depreciation & asset impairment | 1 017 495 | 1 295 635 | 1 709 723 | 866 757 | 896 757 | 896 757 | 657 156 | 685 388 | 716 249 |
| <u>Bulk purchases - electricity</u> | | | | | | | | | |
| Electricity bulk purchases | 1 345 952 | 1 395 329 | 1 528 586 | 1 779 698 | 1 754 307 | 1 754 307 | 2 010 261 | 2 208 472 | 2 426 228 |
| Total bulk purchases | 1 345 952 | 1 395 329 | 1 528 586 | 1 779 698 | 1 754 307 | 1 754 307 | 2 010 261 | 2 208 472 | 2 426 228 |
| <u>Transfers and grants</u> | | | | | | | | | |
| Cash transfers and grants | 57 040 | 62 477 | 126 215 | 113 931 | 127 931 | 127 931 | 150 969 | 132 024 | 127 105 |
| Non-cash transfers and grants | 2 509 | 14 563 | 4 804 | 2 050 | 1 900 | 1 900 | 4 850 | 6 450 | 2 900 |
| Total transfers and grants | 59 549 | 77 040 | 131 019 | 115 981 | 129 831 | 129 831 | 155 819 | 138 474 | 130 005 |
| <u>Contracted services</u> | | | | | | | | | |
| Outsourced Services | - | - | 484 952 | 583 739 | 693 338 | 693 338 | 643 851 | 753 002 | 839 489 |
| Consultants and Professional Services | - | - | 108 528 | 100 092 | 95 547 | 95 547 | 125 196 | 109 501 | 110 371 |
| Contractors | - | - | 90 199 | 145 365 | 156 971 | 156 971 | 183 817 | 155 467 | 137 612 |
| Total contracted services | - | - | 683 679 | 829 196 | 945 855 | 945 855 | 952 865 | 1 017 970 | 1 087 473 |
| <u>Other Expenditure By Type</u> | | | | | | | | | |
| Collection costs | 39 294 | | 41 115 | 26 706 | 26 868 | 26 868 | 26 868 | 28 265 | 29 792 |
| Contributions to 'other' provisions | | | | | | | | | |
| Audit fees | | | 16 771 | 16 232 | 16 232 | 16 232 | 16 378 | 17 340 | 18 276 |
| Other Expenditure | 1 011 136 | 1 204 471 | 462 506 | 498 226 | 483 762 | 483 762 | 508 108 | 546 147 | 599 215 |
| Total 'Other' Expenditure | 1 050 429 | 1 204 471 | 520 392 | 541 164 | 526 862 | 526 862 | 551 355 | 591 753 | 647 283 |
| <u>Repairs and Maintenance</u> | | | | | | | | | |
| Employee related costs | | | | | | | | | |
| Inventory Consumed (Project Maintenance) | 509 | 652 | 372 | 1 269 | 1 269 | 1 269 | 16 705 | 20 046 | 23 254 |
| Contracted Services | 355 392 | 391 666 | 381 873 | 397 764 | 410 890 | 410 890 | 398 305 | 477 966 | 554 441 |
| Other Expenditure | - | - | - | - | - | - | 10 534 | 12 641 | 14 663 |
| Total Repairs and Maintenance Expenditure | 355 900 | 392 318 | 382 245 | 399 034 | 412 160 | 412 160 | 425 544 | 510 653 | 592 358 |
| <u>Inventory Consumed</u> | | | | | | | | | |
| Inventory Consumed - Water | 206 537 | 233 628 | 243 754 | 277 777 | 251 777 | 251 777 | 291 961 | 316 135 | 342 312 |
| Inventory Consumed - Other | 83 309 | 86 509 | 95 876 | 127 652 | 170 866 | 170 866 | 186 790 | 199 217 | 211 582 |
| Total Inventory Consumed & Other Material | 289 846 | 320 137 | 339 629 | 405 429 | 422 643 | 422 643 | 478 751 | 515 352 | 553 893 |

Table 83: MBRR Table SA2 – Matrix consolidated financial performance budget (revenue source/expenditure type and department)

| Description | Vote 01 - Directorate - Executive Support Services | Vote 02 - Directorate - Municipal Manager | Vote 03 - Directorate - Human Settlement | Vote 04 - Directorate - Chief Financial Officer | Vote 05 - Directorate - Corporate Services | Vote 06 - Directorate - Infrastructur e Services | Vote 07 - Directorate - Spatial Planning And Development | Vote 08 - Directorate - Health / Public Safety & Emergency | Vote 09 - Directorate - Municipal Services | Vote 10 - Directorate - Economic Development & Agencies | Total |
|--|---|--|---|--|---|---|--|--|---|---|------------------|
| R thousand | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | - | - | - | 1 834 764 | - | - | - | - | - | - | 1 834 764 |
| Service charges - electricity revenue | - | - | - | 27 087 | - | 2 340 582 | - | - | - | - | 2 367 669 |
| Service charges - water revenue | - | - | - | - | - | 795 708 | - | - | - | - | 795 708 |
| Service charges - sanitation revenue | - | - | - | - | - | 447 060 | - | - | - | - | 447 060 |
| Service charges - refuse revenue | - | - | - | - | - | - | - | - | 367 954 | - | 367 954 |
| Rental of facilities and equipment | - | - | 103 | - | - | - | 11 076 | - | 6 266 | 3 514 | 20 959 |
| Interest earned - external investments | - | - | - | 36 022 | - | - | - | - | - | 900 | 36 923 |
| Interest earned - outstanding debtors | - | - | - | 109 696 | - | - | - | - | - | - | 109 696 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | 1 594 | - | - | - | 19 262 | 551 | - | 21 407 |
| Licences and permits | - | - | - | - | - | - | - | 18 682 | 44 | 109 | 18 835 |
| Agency services | - | - | - | - | - | - | - | 39 070 | - | 4 000 | 43 070 |
| Other revenue | - | - | - | 668 390 | 705 | 24 915 | 20 377 | 84 508 | 28 789 | 46 598 | 874 282 |
| Transfers and subsidies | - | 29 386 | 131 665 | 369 426 | 10 350 | 395 869 | 5 873 | 45 157 | 174 825 | 174 655 | 1 337 206 |
| Gains | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and | - | 29 386 | 131 768 | 3 046 979 | 11 055 | 4 004 135 | 37 326 | 206 679 | 578 428 | 229 776 | 8 275 533 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 99 709 | 52 853 | 35 878 | 353 053 | 127 396 | 568 369 | 113 736 | 437 142 | 661 144 | 75 940 | 2 525 220 |
| Remuneration of councillors | 76 550 | - | - | - | - | - | - | - | - | - | 76 550 |
| Debt impairment | - | - | - | 249 867 | - | 494 788 | - | 17 673 | 51 514 | - | 813 842 |
| Depreciation & asset impairment | 1 098 | 138 | 126 | 171 | 2 019 | 504 248 | 103 378 | 1 109 | 40 411 | 4 458 | 657 156 |
| Finance charges | - | - | - | - | - | 45 174 | 622 | 1 981 | 1 582 | 1 082 | 50 441 |
| Bulk purchases - electricity | - | - | - | - | - | 2 010 261 | - | - | - | - | 2 010 261 |
| Inventory consumed | 3 865 | 1 453 | 1 997 | 8 449 | 1 562 | 359 067 | 8 316 | 27 474 | 63 426 | 3 140 | 478 751 |
| Contracted services | 19 395 | 58 029 | 134 552 | 96 852 | 19 662 | 410 985 | 31 512 | 25 804 | 45 150 | 110 924 | 952 865 |
| Transfers and subsidies | 70 952 | - | - | - | - | - | - | - | 220 | 84 647 | 155 819 |
| Other expenditure | 42 581 | 25 465 | 3 828 | 113 291 | 78 413 | 98 204 | 20 968 | 16 184 | 113 518 | 38 901 | 551 355 |
| Losses | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 314 150 | 137 938 | 176 381 | 821 683 | 229 053 | 4 491 096 | 278 533 | 527 368 | 976 964 | 319 093 | 8 272 259 |
| Surplus/(Deficit) | (314 150) | (108 552) | (44 613) | 2 225 296 | (217 998) | (486 961) | (241 207) | (320 689) | (398 536) | (89 316) | 3 274 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | 250 | 292 885 | - | 150 | 331 714 | 73 500 | - | - | 37 761 | 736 259 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (314 150) | (108 302) | 248 272 | 2 225 296 | (217 848) | (155 247) | (167 707) | (320 689) | (398 536) | (51 555) | 739 533 |

Table 84: MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|--------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| ASSETS | | | | | | | | | |
| Consumer debtors | | | | | | | | | |
| Consumer debtors | 1 596 782 | 1 762 589 | 2 341 127 | 1 923 904 | 1 923 904 | 1 923 904 | 2 432 431 | 2 534 593 | 2 646 115 |
| Less: Provision for debt impairment | (699 499) | (788 510) | (1 075 410) | (978 709) | (978 709) | (978 709) | (1 255 347) | (1 417 885) | (1 384 457) |
| Total Consumer debtors | 897 283 | 974 079 | 1 265 717 | 945 195 | 945 195 | 945 195 | 1 177 084 | 1 116 708 | 1 261 658 |
| Debt impairment provision | | | | | | | | | |
| Balance at the beginning of the year | (714 811) | (699 499) | (1 231 882) | — | — | — | (1 131 882) | (1 255 347) | (1 217 885) |
| Contributions to the provision | (225 515) | (294 759) | (628 240) | — | — | — | (534 961) | (426 818) | (482 081) |
| Bad debts written off | 240 827 | 205 748 | (7 412) | (978 709) | (978 709) | (978 709) | 411 496 | 264 280 | 315 508 |
| Balance at end of year | (699 499) | (788 510) | (1 867 533) | (978 709) | (978 709) | (978 709) | (1 255 347) | (1 417 885) | (1 384 457) |
| Inventory | | | | | | | | | |
| Water | | | | | | | | | |
| Opening Balance | 31 985 | 42 765 | 42 765 | (200 936) | (200 936) | (200 936) | (200 936) | (200 936) | (200 936) |
| System Input Volume | 217 316 | 233 628 | 53 | 277 777 | 251 777 | 251 777 | 291 961 | 316 135 | 342 312 |
| Water Treatment Works | 10 779 | — | — | — | — | — | — | — | — |
| Bulk Purchases | 206 537 | 233 628 | 53 | 277 777 | 251 777 | 251 777 | 291 961 | 316 135 | 342 312 |
| Natural Sources | — | — | — | — | — | — | — | — | — |
| Authorised Consumption | (206 537) | (233 628) | (243 754) | (277 777) | (251 777) | (251 777) | (291 961) | (316 135) | (342 312) |
| Billed Authorised Consumption | (206 537) | (233 628) | (243 754) | (277 777) | (251 777) | (251 777) | (291 961) | (316 135) | (342 312) |
| Billed Metered Consumption | (206 537) | (233 628) | (243 754) | (277 777) | (251 777) | (251 777) | (291 961) | (316 135) | (342 312) |
| Revenue Water | (206 537) | (233 628) | (243 754) | (277 777) | (251 777) | (251 777) | (291 961) | (316 135) | (342 312) |
| Billed Unmetered Consumption | — | — | — | — | — | — | — | — | — |
| UnBilled Authorised Consumption | — | — | — | — | — | — | — | — | — |
| Water Losses | — | (0) | — | — | — | — | — | — | — |
| Apparent losses | — | — | — | — | — | — | — | — | — |
| Real losses | — | (0) | — | — | — | — | — | — | — |
| Non-revenue Water | — | (0) | — | — | — | — | — | — | — |
| Closing Balance Water | 42 765 | 42 765 | (200 936) | (200 936) | (200 936) | (200 936) | (200 936) | (200 936) | (200 936) |
| Agricultural | | | | | | | | | |
| Opening Balance | — | — | — | — | — | — | — | — | — |
| Closing balance - Agricultural | — | — | — | — | — | — | — | — | — |
| Consumables | | | | | | | | | |
| Standard Rated | | | | | | | | | |
| Opening Balance | — | (83 309) | (135 900) | (183 834) | (183 834) | (183 834) | (354 700) | (539 786) | (737 044) |
| Acquisitions | — | 34 436 | 49 483 | — | — | — | 1 703 | 1 959 | 2 064 |
| Issues | (83 309) | (86 509) | (95 876) | (127 652) | (170 866) | (170 866) | (186 790) | (199 217) | (211 582) |
| Adjustments | — | 119 | 162 | — | — | — | — | — | — |
| Write-offs | — | (637) | (1 702) | — | — | — | — | — | — |
| Closing balance - Consumables Standard Rated | (83 309) | (135 900) | (183 834) | (311 486) | (354 700) | (354 700) | (539 786) | (737 044) | (946 561) |
| Zero Rated | | | | | | | | | |
| Opening Balance | — | — | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Adjustments | — | (0) | — | — | — | — | — | — | — |
| Write-offs | — | — | — | — | — | — | — | — | — |
| Closing balance - Consumables Zero Rated | — | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Finished Goods | | | | | | | | | |
| Opening Balance | — | — | — | — | — | — | — | — | — |
| Closing balance - Finished Goods | — | — | — | — | — | — | — | — | — |
| Materials and Supplies | | | | | | | | | |
| Opening Balance | — | — | (153) | (2 465) | (2 465) | (2 465) | (2 465) | (2 465) | (2 465) |
| Acquisitions | — | (153) | (2 337) | — | — | — | — | — | — |
| Issues | — | — | — | — | — | — | — | — | — |
| Adjustments | — | — | 25 | — | — | — | — | — | — |
| Write-offs | — | — | — | — | — | — | — | — | — |
| Closing balance - Materials and Supplies | — | (153) | (2 465) | (2 465) | (2 465) | (2 465) | (2 465) | (2 465) | (2 465) |
| Work-in-progress | | | | | | | | | |
| Opening Balance | — | — | — | — | — | — | — | — | — |
| Closing balance - Work-in-progress | — | — | — | — | — | — | — | — | — |
| Housing Stock | | | | | | | | | |
| Opening Balance | — | — | — | — | — | — | — | — | — |
| Closing Balance - Housing Stock | — | — | — | — | — | — | — | — | — |
| Land | | | | | | | | | |
| Opening Balance | — | 83 334 | 130 466 | 420 067 | 420 067 | 420 067 | 596 951 | 783 553 | 982 506 |
| Acquisitions | — | — | — | — | — | — | — | — | — |
| Sales | — | — | — | — | — | — | — | — | — |
| Adjustments | — | — | — | — | — | — | — | — | — |
| Correction of Prior period errors | 83 334 | 47 132 | 289 601 | 133 670 | 176 884 | 176 884 | 186 602 | 198 953 | 211 368 |
| Closing Balance - Land | 83 334 | 130 466 | 420 067 | 553 737 | 596 951 | 596 951 | 783 553 | 982 506 | 1 193 874 |
| Closing Balance - Inventory & Consumables | 42 790 | 37 178 | 32 832 | 38 851 | 38 851 | 38 851 | 40 366 | 42 061 | 43 912 |

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

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| ASSETS | | | | | | | | | |
| Property, plant and equipment (PPE) | | | | | | | | | |
| PPE at cost/v aluation (ex cl. finance leases) | 37 004 232 | 41 305 147 | 45 190 004 | 44 752 680 | 45 079 527 | 45 079 527 | 46 491 918 | 48 445 445 | 50 579 787 |
| Leases recognised as PPE | – | – | – | – | – | – | – | – | – |
| Less: Accumulated depreciation | 18 776 401 | 21 560 690 | 25 928 615 | 23 330 319 | 23 330 319 | 23 330 319 | 24 240 202 | 25 258 290 | 26 369 655 |
| Total Property, plant and equipment (PPE) | 18 227 831 | 19 744 457 | 19 261 389 | 21 422 360 | 21 749 207 | 21 749 207 | 22 251 717 | 23 187 155 | 24 210 132 |
| LIABILITIES | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | |
| Current portion of long-term liabilities | 52 572 | 57 974 | 54 396 | 48 750 | 48 750 | 48 750 | 49 496 | 62 573 | 56 020 |
| Total Current liabilities - Borrowing | 52 572 | 57 974 | 54 396 | 48 750 | 48 750 | 48 750 | 49 496 | 62 573 | 56 020 |
| Trade and other payables | | | | | | | | | |
| Trade Payables | 678 605 | 658 157 | 1 212 933 | 787 886 | 599 831 | 599 831 | 860 237 | 813 167 | 770 947 |
| Other creditors | 418 638 | 428 752 | 51 034 | (115 981) | (115 981) | (115 981) | 53 024 | 55 251 | 57 682 |
| Unspent conditional transfers | 245 352 | 210 610 | 531 507 | 235 958 | 377 280 | 377 280 | 352 235 | 275 429 | 230 748 |
| VAT | – | – | – | – | – | – | – | – | – |
| Total Trade and other payables | 1 342 595 | 1 297 520 | 1 795 473 | 907 862 | 861 130 | 861 130 | 1 265 497 | 1 143 848 | 1 059 377 |
| Non current liabilities - Borrowing | | | | | | | | | |
| Borrowing | 345 554 | 287 581 | 233 185 | 366 485 | 366 485 | 366 485 | 364 229 | 849 478 | 1 503 690 |
| Finance leases (including PPP asset element) | | | | | | | | | |
| Total Non current liabilities - Borrowing | 345 554 | 287 581 | 233 185 | 366 485 | 366 485 | 366 485 | 364 229 | 849 478 | 1 503 690 |
| Provisions - non-current | | | | | | | | | |
| Retirement benefits | 688 189 | 679 563 | 633 835 | 707 473 | 707 473 | 707 473 | 658 555 | 686 214 | 716 407 |
| Refuse landfill site rehabilitation | 10 459 | 11 159 | 130 957 | 14 331 | 14 331 | 14 331 | 136 064 | 141 779 | 148 017 |
| Other | – | – | – | – | – | – | – | – | – |
| Total Provisions - non-current | 698 648 | 690 722 | 764 792 | 721 804 | 721 804 | 721 804 | 794 619 | 827 993 | 864 425 |
| CHANGES IN NET ASSETS | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | 10 347 393 | 10 550 325 | 11 191 106 | 11 698 532 | 11 775 264 | 11 775 264 | 12 968 367 | 12 699 600 | 12 862 445 |
| Restated balance | 10 347 393 | 10 550 325 | 11 191 106 | 11 698 532 | 11 775 264 | 11 775 264 | 12 968 367 | 12 699 600 | 12 862 445 |
| Surplus/(Deficit) | 204 719 | 467 878 | (98 020) | 809 528 | 947 139 | 947 139 | 739 533 | 763 565 | 768 510 |
| Accumulated Surplus/(Deficit) | 10 552 112 | 11 018 203 | 11 093 086 | 12 508 060 | 12 722 403 | 12 722 403 | 13 707 900 | 13 463 165 | 13 630 956 |
| Reserves | | | | | | | | | |
| Revaluation | 9 046 230 | 9 866 999 | 9 455 799 | 10 311 014 | 10 311 014 | 10 311 014 | 9 824 575 | 10 237 207 | 10 687 644 |
| Total Reserves | 9 046 230 | 9 866 999 | 9 455 799 | 10 311 014 | 10 311 014 | 10 311 014 | 9 824 575 | 10 237 207 | 10 687 644 |
| TOTAL COMMUNITY WEALTH/EQUITY | 19 598 343 | 20 885 202 | 20 548 884 | 22 819 075 | 23 033 418 | 23 033 418 | 23 532 474 | 23 700 372 | 24 318 600 |

Table 85: MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions

| Description of economic indicator | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-------------|-------------|-------------|---------|---------|---------|----------------------|---|---------|---------|
| | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| Demographics | | | | | | | | | | | |
| Population | | 705 | 724 | 781 | 781 | 835 | 835 | 835 | 835 | 835 | 835 |
| Females aged 5 - 14 | | 69 | 65 | 60 | 60 | 87 | 87 | 87 | 87 | 87 | 87 |
| Males aged 5 - 14 | | 69 | 66 | 62 | 62 | 87 | 87 | 87 | 87 | 87 | 87 |
| Females aged 15 - 34 | | 141 | 136 | 140 | 140 | 145 | 145 | 145 | 145 | 145 | 145 |
| Males aged 15 - 34 | | 128 | 146 | 134 | 134 | 143 | 143 | 143 | 143 | 143 | 143 |
| Unemployment | | 158 | 112 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Monthly household income (no. of households) | | | | | | | | | | | |
| No income | | 55 253 | 26 938 | 38 023 | 38 023 | 38 023 | 38 023 | 38 023 | 38 023 | 38 023 | 38 023 |
| R1 - R1 600 | | 12 943 | 11 400 | 11 650 | 11 650 | 11 650 | 11 650 | 11 650 | 11 650 | 11 650 | 11 650 |
| R1 601 - R3 200 | | 36 684 | 17 362 | 15 660 | 15 660 | 15 660 | 15 660 | 15 660 | 15 660 | 15 660 | 15 660 |
| R3 201 - R6 400 | | 29 375 | 40 353 | 41 421 | 41 421 | 41 421 | 41 421 | 41 421 | 41 421 | 41 421 | 41 421 |
| R6 401 - R12 800 | | 22 768 | 32 546 | 38 047 | 38 047 | 38 047 | 38 047 | 38 047 | 38 047 | 38 047 | 38 047 |
| R12 801 - R25 600 | | 15 836 | 20 369 | 24 916 | 24 916 | 24 916 | 24 916 | 24 916 | 24 916 | 24 916 | 24 916 |
| R25 601 - R51 200 | | 12 001 | 15 156 | 19 986 | 19 986 | 19 986 | 19 986 | 19 986 | 19 986 | 19 986 | 19 986 |
| R52 201 - R102 400 | | 6 434 | 9 487 | 17 765 | 17 765 | 17 765 | 17 765 | 17 765 | 17 765 | 17 765 | 17 765 |
| R102 401 - R204 800 | | 1 593 | 4 847 | 11 058 | 11 058 | 11 058 | 11 058 | 11 058 | 11 058 | 11 058 | 11 058 |
| R204 801 - R409 600 | | 443 | 1 110 | 3 448 | 3 448 | 3 448 | 3 448 | 3 448 | 3 448 | 3 448 | 3 448 |
| R409 601 - R819 200 | | 564 | 506 | 918 | 918 | 918 | 918 | 918 | 918 | 918 | 918 |
| > R819 200 | | 169 | 449 | 668 | 668 | 668 | 668 | 668 | 668 | 668 | 668 |
| Poverty profiles (no. of households) | | | | | | | | | | | |
| < R2 060 per household per month | | | | | | | | | | | |
| Insert description | | | | | | | | | | | |
| Household/demographics (000) | | | | | | | | | | | |
| Number of people in municipal area | | 704 855 | 724 306 | 781 027 | 781 | 835 | 835 | 835 | 835 | 835 | 835 |
| Number of poor people in municipal area | | | | | | | | | | | |
| Number of households in municipal area | | 191 046 | 208 389 | 223 568 | 224 | 253 | 253 | 253 | 253 | 253 | 253 |
| Number of poor households in municipal area | | | | | | | | | | | |
| Definition of poor household (R per month) | | | | | | | | | | | |
| Housing statistics | | | | | | | | | | | |
| Formal | | 120 949 | 147 317 | 162 005 | 162 005 | 117 847 | 117 847 | 117 847 | 120 000 | 120 000 | 120 000 |
| Informal | | 54 647 | 51 021 | 49 790 | 49 790 | 6 730 | 6 730 | 6 730 | 7 000 | 7 000 | 7 000 |
| Total number of households | | 175 596 | 198 338 | 211 795 | 211 795 | 124 577 | 124 577 | 124 577 | 127 000 | 127 000 | 127 000 |
| Dwellings provided by municipality | | 1 297 | 583 | 67 | 400 | 400 | 400 | 400 | 677 | 708 | 741 |
| Dwellings provided by province/s | | 1 677 | 1 326 | 1 523 | 1 465 | 1 465 | 1 465 | 1 465 | 1 451 | 1 451 | 1 451 |
| Dwellings provided by private sector | | | | | | | | | | | |
| Total new housing dwellings | | 2 974 | 1 909 | 1 590 | 1 865 | 1 865 | 1 865 | 1 865 | 2 128 | 2 159 | 2 192 |
| Economic | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | 4,6 | 4,5 | 4,1% | 4,5% | 3,9% | 4,2% | 4,4% |
| Interest rate - borrowing | | | | | 9,9% | 9,7% | 10,1% | 10,1% | 9,9% | 9,9% | 9,9% |
| Interest rate - investment | | | | | 6,6% | 6,6% | 6,3% | 4,1% | 3,3% | 3,3% | 3,3% |
| Remuneration increases | | | | | 15,1% | 9,1% | 6,7% | 6,3% | 5,2% | 5,2% | 5,4% |
| Consumption growth (electricity) | | | | | -0,4% | 0,1% | -1,8% | 0,0% | 0,0% | 0,0% | 0,0% |
| Consumption growth (water) | | | | | 5,7% | -2,9% | -4,5% | 5,0% | 5,0% | 5,0% | 5,0% |
| Collection rates | | | | | | | | | | | |
| Property tax/service charges | | | | | 93,3% | 87,8% | 92,5% | 90,5% | 86,0% | 86,0% | 87,5% |
| Rental of facilities & equipment | | | | | 79,9% | 117,9% | 92,5% | 90,5% | 86,0% | 86,0% | 87,5% |
| Interest - external investments | | | | | 83,0% | 54,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Interest - debtors | | | | | 115,1% | 160,5% | 92,5% | 90,5% | 86,0% | 86,0% | 87,5% |
| Revenue from agency services | | | | | 0,0% | 0,0% | 0,0% | 0,0% | 86,0% | 86,0% | 87,5% |

MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions (continued)

Detail on the provision of municipal services for A10

| Total municipal services | | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--------------------------|---|----------------|----------------|----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | Household service targets (000) | | | | | | | | | |
| | Water: | | | | | | | | | |
| | Piped water inside dwelling | 118 000 | 122 000 | 122 000 | 122 308 | 122 308 | 122 308 | 122 308 | 122 562 | 122 816 |
| | Piped water inside yard (but not inside dwelling) | – | – | – | – | – | – | – | – | – |
| | Using public tap (at least min. service level) | 105 000 | 126 407 | 126 607 | 128 222 | 128 222 | 128 222 | 128 222 | 128 968 | 129 714 |
| | Other water supply (at least min. service level) | – | – | – | – | – | – | – | – | – |
| | <i>Minimum Service Level and Above sub-total</i> | 223 000 | 248 407 | 248 607 | 250 530 | 250 530 | 250 530 | 250 530 | 251 530 | 252 530 |
| | Using public tap (< min. service level) | – | – | – | – | – | – | – | – | – |
| | Other water supply (< min. service level) | – | – | – | – | – | – | – | – | – |
| | No water supply | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| | <i>Below Minimum Service Level sub-total</i> | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| | Total number of households | 224 000 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| | Sanitation/sewerage: | | | | | | | | | |
| | Flush toilet (connected to sewerage) | 158 571 | 176 208 | 165 708 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 |
| | Flush toilet (with septic tank) | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 |
| | Chemical toilet | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 |
| | Pit toilet (ventilated) | 36 298 | 42 536 | 47 087 | 50 679 | 50 679 | 50 679 | 50 679 | 54 179 | 57 179 |
| | Other toilet provisions (> min. service level) | 19 808 | 4 590 | 16 444 | 12 852 | 12 852 | 12 852 | 12 852 | – | – |
| | <i>Minimum Service Level and Above sub-total</i> | 223 658 | 232 315 | 238 220 | 241 812 | 241 812 | 241 812 | 241 812 | 232 460 | 235 460 |
| | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | Other toilet provisions (< min. service level) | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| | No toilet provisions | – | – | – | – | – | – | – | – | – |
| | <i>Below Minimum Service Level sub-total</i> | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| | Total number of households | 225 447 | 234 104 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| | Energy: | | | | | | | | | |
| | Electricity (at least min. service level) | 7 002 | 7 002 | 5 692 | 5 692 | 5 692 | 5 598 | 5 598 | 5 598 | 5 598 |
| | Electricity - prepaid (min. service level) | 120 805 | 12 106 | 127 623 | 128 623 | 128 623 | 128 623 | 129 623 | 130 623 | 131 623 |
| | <i>Minimum Service Level and Above sub-total</i> | 127 807 | 19 108 | 133 315 | 134 315 | 134 315 | 134 221 | 135 221 | 136 221 | 137 221 |
| | Electricity (< min. service level) | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| | Electricity - prepaid (< min. service level) | – | – | – | – | – | – | – | – | – |
| | Other energy sources | – | – | – | – | – | – | – | – | – |
| | <i>Below Minimum Service Level sub-total</i> | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| | Total number of households | 167 807 | 58 108 | 170 815 | 171 815 | 171 815 | 171 721 | 172 221 | 172 721 | 173 221 |
| | Refuse: | | | | | | | | | |
| | Removed at least once a week | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| | <i>Minimum Service Level and Above sub-total</i> | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| | Removed less frequently than once a week | 1 980 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 |
| | Using communal refuse dump | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | Using own refuse dump | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | Other rubbish disposal | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| | No rubbish disposal | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| | <i>Below Minimum Service Level sub-total</i> | 1 990 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 |
| | Total number of households | 129 227 | 169 110 | 169 239 | 169 239 | 169 239 | 169 239 | 175 639 | 175 639 | 175 639 |

MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions (continued)

| Municipal in-house services | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------|----------------|----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Household service targets (000) | | | | | | | | | |
| <u>Water:</u> | | | | | | | | | |
| Piped water inside dwelling | 118 000 | 122 000 | 122 000 | 122 308 | 122 308 | 122 308 | 122 308 | 122 562 | 122 816 |
| Piped water inside yard (but not inside dwelling) | – | – | – | – | – | – | – | – | – |
| Using public tap (at least min. service level) | 105 000 | 126 407 | 126 607 | 128 222 | 128 222 | 128 222 | 128 222 | 128 968 | 129 714 |
| Other water supply (at least min. service level) | – | – | – | – | – | – | – | – | – |
| <i>Minimum Service Level and Above sub-total</i> | 223 000 | 248 407 | 248 607 | 250 530 | 250 530 | 250 530 | 250 530 | 251 530 | 252 530 |
| Using public tap (< min. service level) | – | – | – | – | – | – | – | – | – |
| Other water supply (< min. service level) | – | – | – | – | – | – | – | – | – |
| No water supply | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| <i>Below Minimum Service Level sub-total</i> | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| Total number of households | 224 000 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| <u>Sanitation/sewerage:</u> | | | | | | | | | |
| Flush toilet (connected to sewerage) | 158 571 | 176 208 | 165 708 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 |
| Flush toilet (with septic tank) | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 |
| Chemical toilet | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 |
| Pit toilet (ventilated) | 36 298 | 42 536 | 47 087 | 50 679 | 50 679 | 50 679 | 50 679 | 54 179 | 57 179 |
| Other toilet provisions (> min. service level) | 19 808 | 4 590 | 16 444 | 12 852 | 12 852 | 12 852 | 12 852 | – | – |
| <i>Minimum Service Level and Above sub-total</i> | 223 658 | 232 315 | 238 220 | 241 812 | 241 812 | 241 812 | 241 812 | 232 460 | 235 460 |
| Bucket toilet | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (< min. service level) | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| No toilet provisions | – | – | – | – | – | – | – | – | – |
| <i>Below Minimum Service Level sub-total</i> | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| Total number of households | 225 447 | 234 104 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| <u>Energy:</u> | | | | | | | | | |
| Electricity (at least min. service level) | 7 002 | 7 002 | 5 692 | 5 692 | 5 692 | 5 598 | 5 598 | 5 598 | 5 598 |
| Electricity - prepaid (min. service level) | 120 805 | 12 106 | 127 623 | 128 623 | 128 623 | 128 623 | 129 623 | 130 623 | 131 623 |
| <i>Minimum Service Level and Above sub-total</i> | 127 807 | 19 108 | 133 315 | 134 315 | 134 315 | 134 221 | 135 221 | 136 221 | 137 221 |
| Electricity (< min. service level) | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| Electricity - prepaid (< min. service level) | – | – | – | – | – | – | – | – | – |
| Other energy sources | – | – | – | – | – | – | – | – | – |
| <i>Below Minimum Service Level sub-total</i> | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| Total number of households | 167 807 | 58 108 | 170 815 | 171 815 | 171 815 | 171 721 | 172 221 | 172 721 | 173 221 |
| <u>Refuse:</u> | | | | | | | | | |
| Removed at least once a week | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| <i>Minimum Service Level and Above sub-total</i> | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| Removed less frequently than once a week | 1 980 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 |
| Using communal refuse dump | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Using own refuse dump | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Other rubbish disposal | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| No rubbish disposal | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| <i>Below Minimum Service Level sub-total</i> | 1 990 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 |
| Total number of households | 129 227 | 169 110 | 169 239 | 169 239 | 169 239 | 169 239 | 175 639 | 175 639 | 175 639 |

Table 86: MBRR Table SA13(a) – Service Tariffs by Category

| Description | Provide description of tariff structure where appropriate | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|---|------------|------------|------------|-------------------------|---|---------------------------|---------------------------|
| | | | | | | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | | | | | | Property rates (rate in the Rand) | | |
| Residential properties | Market Value | 0,0107 | 0,0107 | 0,0116 | 0,0126 | 0,0136 | 0,0146 | 0,0157 |
| Residential properties - vacant land | Vacant Land | 0,0320 | 0,0320 | 0,0349 | 0,0378 | 0,0408 | 0,0437 | 0,0472 |
| Formal/informal settlements | N/A | - | - | - | - | - | - | - |
| Small holdings | N/A | - | - | - | - | - | - | - |
| Farm properties - used | Market Value | 0,0027 | 0,0027 | 0,0029 | 0,0032 | 0,0034 | 0,0036 | 0,0039 |
| Farm properties - not used | Market Value | 0,0027 | 0,0027 | 0,0029 | 0,0032 | 0,0034 | 0,0036 | 0,0039 |
| Industrial properties | Market Value | 0,0266 | 0,0266 | 0,0290 | 0,0315 | 0,0340 | 0,0364 | 0,0393 |
| Business and commercial properties | Market Value | 0,0266 | 0,0266 | 0,0290 | 0,0315 | 0,0340 | 0,0364 | 0,0393 |
| Communal land - residential | N/A | - | - | - | - | - | - | - |
| Communal land - small holdings | N/A | - | - | - | - | - | - | - |
| Communal land - farm property | N/A | - | - | - | - | - | - | - |
| Communal land - business and commercial | N/A | - | - | - | - | - | - | - |
| Communal land - other | N/A | - | - | - | - | - | - | - |
| State-owned properties | Various depending on prop | 0,0075 | 0,0075 | 0,0081 | 0,0088 | - | - | - |
| Municipal properties | N/A | - | - | - | - | - | - | - |
| Public service infrastructure | Land | 0,0027 | 0,0027 | 0,0029 | 0,0032 | 0,0034 | 0,0036 | 0,0039 |
| Privately owned towns serviced by the | N/A | - | - | - | - | - | - | - |
| State trust land | Land | 0,0320 | 0,0320 | 0,0349 | 0,0378 | 0,0408 | 0,0437 | 0,0472 |
| Restitution and redistribution properties | N/A | - | - | - | - | - | - | - |
| Protected areas | N/A | - | - | - | - | - | - | - |
| National monuments properties | N/A | - | - | - | - | - | - | - |
| | N/A | - | - | - | - | 0,0218 | 0,0233 | 0,0252 |
| Exemptions, reductions and rebates (Rands) | | | | | | | | |
| Residential properties | | | | | | | | |
| R15 000 threshold rebate | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | | | | | | | |
| Indigent rebate or exemption | | | | | | | | |
| Pensioners/social grants rebate or exemption | | 16 452 051 | 17 932 735 | 19 546 681 | 21 208 149 | 22 904 801 | 24 508 137 | 26 468 788 |
| Temporary relief rebate or exemption | | | | | | | | |
| Bona fide farmers rebate or exemption | | 4 768 393 | 5 197 548 | 5 665 328 | 6 146 880 | 6 638 631 | 7 103 335 | 7 671 602 |
| Other rebates or exemptions | | | | | | | | |

MBRR Table SA13(a) – Service Tariffs by Category (continued)

| Description | Provide description of tariff structure where appropriate | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|---|----------|----------|----------|----------------------|---|------------------------|------------------------|
| | | | | | | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Water tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Basic charge/fix ed fee (Rands/month) | N/A | - | - | - | - | - | - | - |
| Serv ice point - v acant land (Rands/month) | N/A | - | - | - | - | - | - | - |
| Water usage - flat rate tariff (c/kl) | 0 - 6 kl | - | - | - | - | - | - | - |
| Water usage - life line tariff | N/A | - | - | - | - | - | - | - |
| Water usage - Block 1 (c/kl) | 0 - 6 kl | 13,04972 | 14,22419 | 15,56127 | 16,99290 | 18,53926 | 20,22633 | 22,08715 |
| Water usage - Block 2 (c/kl) | 7 - 10 kl | 13,30562 | 14,50313 | 15,86642 | 17,32613 | 18,90281 | 20,62297 | 22,52028 |
| Water usage - Block 3 (c/kl) | 11 - 20 kl | 18,47978 | 20,14296 | 22,03640 | 24,06375 | 26,25355 | 28,64262 | 31,27774 |
| Water usage - Block 4 (c/kl) | 21 - 30 kl | 23,95527 | 26,11124 | 28,56570 | 31,19374 | 34,03237 | 37,12932 | 40,54521 |
| Other | | | | | | | | |
| Waste water tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Basic charge/fix ed fee (Rands/month) | N/A | - | - | - | - | - | - | - |
| Serv ice point - v acant land (Rands/month) | N/A | - | - | - | - | - | - | - |
| Waste w ater - flat rate tariff (c/kl) | N/A | - | - | - | - | - | - | - |
| Volumetric charge - Block 1 (c/kl) | N/A | - | - | - | - | - | - | - |
| Volumetric charge - Block 2 (c/kl) | N/A | - | - | - | - | - | - | - |
| Volumetric charge - Block 3 (c/kl) | N/A | - | - | - | - | - | - | - |
| Volumetric charge - Block 4 (c/kl) | N/A | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| Electricity tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Basic charge/fix ed fee (Rands/month) | N/A | - | - | - | - | - | - | - |
| Serv ice point - v acant land (Rands/month) | N/A | - | - | - | - | - | - | - |
| FBE | Consumers are eligible to | - | - | - | - | - | - | - |
| Life-line tariff - meter | 0 - 50kwh - Free | - | - | - | - | - | - | - |
| Life-line tariff - prepaid | 0 - 50 kwh - Free | - | - | - | - | - | - | - |
| Flat rate tariff - meter (c/kwh) | N/A | - | - | - | - | - | - | - |
| Flat rate tariff - prepaid(c/kwh) | N/A | - | - | - | - | - | - | - |
| Meter - IBT Block 1 (c/kwh) | 0 - 50kwh - Indigent | 1,22107 | 1,28330 | 1,41540 | 1,53005 | 1,72279 | 1,87612 | 2,04309 |
| Meter - IBT Block 2 (c/kwh) | 0 - 50kwh - Non Indigent | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Meter - IBT Block 3 (c/kwh) | 51 - 350kwh - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Meter - IBT Block 4 (c/kwh) | 351 - 600kwh - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Meter - IBT Block 5 (c/kwh) | 601 - >kwh - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 1 (c/kwh) | 0 - 50kwh - Indigent | 1,22107 | 1,28330 | 1,41540 | 1,53005 | 1,72279 | 1,87612 | 2,04309 |
| Prepaid - IBT Block 2 (c/kwh) | 0 - 50kwh - Non Indigent | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 3 (c/kwh) | 51 - 350kwh - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 4 (c/kwh) | 351 - 600kwh - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 5 (c/kwh) | 601 - >kwh - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Other | | | | | | | | |
| Waste management tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Street cleaning charge | N/A | - | - | - | - | - | - | - |
| Basic charge/fix ed fee | N/A | - | - | - | - | - | - | - |
| 80l bin - once a week | N/A | - | - | - | - | - | - | - |
| 250l bin - once a week | N/A | - | - | - | - | - | - | - |

Table 87: MBRR Table SA13(b) – Service Tariffs by Category – Explanatory

| Description | Provide description of tariff structure where appropriate | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|---|------------|------------|------------|----------------------|---|------------------------|------------------------|
| | | | | | | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Exemptions, reductions and rebates (Rands) | | | | | | | | |
| R15 000 threshold rebate | - | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | - | - | - | - | - | - | - |
| Indigent rebate or exemption | | - | - | - | - | - | - | - |
| Pensioners/social grants rebate or exemption | | 16 452 051 | 17 932 735 | 19 546 681 | 21 208 149 | 22 904 801 | 24 508 137 | 26 468 788 |
| Temporary relief rebate or exemption | | - | - | - | - | - | - | - |
| Bona fide farmers rebate or exemption | | 4 768 393 | 5 197 548 | 5 665 328 | 6 146 880 | 6 638 631 | 7 103 335 | 7 671 602 |
| Other rebates or exemptions | Differential rebate - non | | | | | | | |
| Water tariffs | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | | | | | | | | |
| Service point - vacant land (Rands/month) | N/A | - | - | - | - | - | - | - |
| Water usage - flat rate tariff (c/kl) | N/A | | | | | | | |
| Water usage - life line tariff | 0 - 6 kl | | | | | | | |
| Water usage - Block 1 (c/kl) | 0 - 6 kl | 13,04972 | 14,22419 | 15,56127 | 16,99290 | 18,53926 | 20,22633 | 22,08715 |
| Water usage - Block 2 (c/kl) | 7 - 10 kl | 13,30562 | 14,50313 | 15,86642 | 17,32613 | 18,90281 | 20,62297 | 22,52028 |
| Water usage - Block 3 (c/kl) | 11 - 20 kl | 18,47978 | 20,14296 | 22,03640 | 24,06375 | 26,25355 | 28,64262 | 31,27774 |
| Water usage - Block 4 (c/kl) | 21 - 30 kl | 23,95527 | 26,11124 | 28,56570 | 31,19374 | 34,03237 | 37,12932 | 40,54521 |
| Water usage - Block 5 (c/kl) | 31 > kl | 30,06252 | 32,76815 | 35,84835 | 39,14640 | 42,70872 | 46,59522 | 50,88198 |
| Waste water tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Small | (fill in structure) | | | | | | | |
| Erf 0 - 300 m2 | Erf 0 - 300 m2 | 65,94 | 72,37 | 78,77 | 86,16 | 102,03 | 111,31 | 121,55 |
| Erf 301 - 400 m2 | Erf 301 - 400 m2 | 104,75 | 114,99 | 125,07 | 136,81 | 162,10 | 176,85 | 193,12 |
| Medium | | | | | | | | |
| Flats: | Flats: | | | | | | | |
| Ordinary | Ordinary | 183,41 | 201,39 | 219,13 | 239,71 | 283,99 | 309,83 | 338,33 |
| Complex | Complex | 166,01 | 182,31 | 198,33 | 216,96 | 257,03 | 280,42 | 306,22 |
| Semi's | Semi's | 183,41 | 201,39 | 219,13 | 239,71 | 283,99 | 309,83 | 338,33 |
| Cluster Houses/Townhouses | Cluster | 226,97 | 249,20 | 271,16 | 296,67 | 351,52 | 383,51 | 418,79 |
| Erf 401 - 800 m2 | Erf 401 - 800 m2 | 272,66 | 299,42 | 325,80 | 356,45 | 422,39 | 460,83 | 503,23 |
| Large | | | | | | | | |
| Erf 801 - 1200 m2 | Erf 801 - 1200 m2 | 294,30 | 323,17 | 351,59 | 384,64 | 455,72 | 497,20 | 542,94 |
| Erf > 1200 m2 | Erf > 1200 m2 | 320,69 | 352,12 | 383,12 | 419,13 | 496,59 | 541,78 | 591,63 |
| Electricity tariffs | | | | | | | | |
| Domestic | | | | | | | | |
| Basic charge/ fixed fee (Rands/month) | N/A | | | | | | | |
| Service point - vacant land (Rands/month) | N/A | | | | | | | |
| FBE | Consumers are eligible to | | | | | | | |
| Life-line tariff - meter | 0 - 50kw h - Free | | | | | | | |
| Life-line tariff - prepaid | 0 - 50 kw h - Free | | | | | | | |
| Flat rate tariff - meter (c/kwh) | N/A | | | | | | | |
| Flat rate tariff - prepaid(c/kwh) | N/A | | | | | | | |
| Meter - IBT Block 1 (c/kwh) | 0 - 50kw h - Indigent | 1,22107 | 1,28330 | 1,41540 | 1,53005 | 1,72279 | 1,87612 | 2,04309 |
| Meter - IBT Block 2 (c/kwh) | 0 - 50kw h - Non Indigent | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Meter - IBT Block 3 (c/kwh) | 51 - 350kw h - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Meter - IBT Block 4 (c/kwh) | 351 - 600kw h - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Meter - IBT Block 5 (c/kwh) | 601 - >kw h - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 1 (c/kwh) | 0 - 50kw h - Indigent | 1,22107 | 1,28330 | 1,41540 | 1,53005 | 1,72279 | 1,87612 | 2,04309 |
| Prepaid - IBT Block 2 (c/kwh) | 0 - 50kw h - Non Indigent | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 3 (c/kwh) | 51 - 350kw h - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 4 (c/kwh) | 351 - 600kw h - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |
| Prepaid - IBT Block 5 (c/kwh) | 601 - >kw h - All | 1,71338 | 1,80080 | 1,94850 | 2,10633 | 2,33546 | 2,54331 | 2,76967 |

Table 88: MBRR Table SA25 – Consolidated Budgeted Monthly Revenue and expenditure (Source and Type)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|----------------|------------------|-----------------|------------------|------------------|------------------|------------------|----------------|-----------------|------------------|------------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | | | | | | | |
| Property rates | 232 210 | 173 884 | 177 347 | 146 726 | 146 908 | 143 263 | 129 228 | 133 420 | 128 134 | 135 061 | 138 524 | 150 060 | 1 834 764 | 1 963 198 | 2 120 253 |
| Service charges - electricity revenue | 207 720 | 213 924 | 201 746 | 183 823 | 181 755 | 196 691 | 230 468 | 135 340 | 160 615 | 185 202 | 192 325 | 278 061 | 2 367 669 | 2 578 392 | 2 807 869 |
| Service charges - water revenue | 60 476 | 144 784 | 16 738 | 51 453 | 44 151 | 67 984 | 57 652 | 33 888 | 87 614 | 66 813 | 20 939 | 143 217 | 795 708 | 868 117 | 947 984 |
| Service charges - sanitation revenue | 43 208 | 36 143 | 35 626 | 34 807 | 38 038 | 34 678 | 33 300 | 36 746 | 34 678 | 45 922 | 22 918 | 50 996 | 447 060 | 485 060 | 527 261 |
| Service charges - refuse revenue | 31 141 | 31 214 | 31 177 | 31 758 | 30 887 | 31 286 | 24 362 | 30 706 | 30 597 | 30 815 | 28 821 | 35 189 | 367 954 | 399 230 | 433 963 |
| Rental of facilities and equipment | 2 268 | 1 524 | 2 098 | 1 851 | 1 626 | 1 515 | 2 479 | 1 989 | 2 393 | 1 699 | 1 150 | 367 | 20 959 | 22 636 | 24 560 |
| Interest earned - external investments | 5 445 | 5 251 | 5 886 | 4 765 | 4 015 | 3 535 | 4 313 | 5 291 | 2 780 | 5 749 | 5 154 | (15 261) | 36 923 | 38 052 | 39 216 |
| Interest earned - outstanding debtors | 4 636 | 5 314 | 9 911 | 5 352 | 4 406 | 8 554 | 9 978 | 10 227 | 8 392 | 10 064 | 10 036 | 22 825 | 109 696 | 118 471 | 128 541 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 507 | 1 777 | 1 599 | 1 942 | 1 220 | 1 873 | 784 | 1 040 | 1 381 | 2 348 | 3 036 | 2 901 | 21 407 | 23 120 | 25 085 |
| Licences and permits | 563 | 1 995 | 1 128 | 1 620 | 1 155 | 1 450 | 1 043 | 729 | 2 720 | 1 495 | 1 347 | 3 590 | 18 835 | 20 341 | 22 070 |
| Agency services | 3 988 | 3 532 | 3 359 | 2 791 | 1 021 | 3 347 | 3 084 | 362 | 2 550 | 2 662 | 5 625 | 10 750 | 43 070 | 46 195 | 49 782 |
| Transfers and subsidies | 357 749 | 189 124 | 9 501 | 7 329 | 5 564 | 439 210 | 3 799 | 5 700 | 239 087 | 54 576 | 22 263 | 3 305 | 1 337 206 | 1 346 310 | 1 325 990 |
| Other revenue | 179 476 | 107 971 | 9 147 | 11 255 | 10 119 | 228 148 | 8 259 | 10 053 | 227 430 | 40 983 | 18 090 | 23 353 | 874 282 | 973 272 | 1 026 870 |
| Gains | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contribution) | 1 130 387 | 916 435 | 505 263 | 485 471 | 470 866 | 1 161 533 | 508 748 | 405 491 | 928 371 | 583 389 | 470 226 | 709 354 | 8 275 533 | 8 882 395 | 9 478 846 |
| Expenditure By Type | | | | | | | | | | | | | | | |
| Employee related costs | 183 444 | 186 193 | 220 932 | 195 940 | 192 191 | 263 169 | 206 936 | 200 688 | 226 180 | 202 938 | 206 686 | 239 924 | 2 525 220 | 2 656 980 | 2 800 403 |
| Remuneration of councillors | 6 193 | 6 416 | 6 223 | 6 200 | 6 200 | 6 193 | 6 193 | 7 980 | 6 370 | 6 316 | 6 416 | 5 850 | 76 550 | 80 530 | 84 879 |
| Debt impairment | 34 919 | 34 919 | 34 919 | 34 919 | 34 919 | 36 096 | 34 919 | 34 919 | 34 919 | 34 919 | 34 919 | 428 552 | 813 842 | 881 160 | 854 666 |
| Depreciation & asset impairment | 52 634 | 107 292 | 125 107 | 29 455 | 76 825 | 159 825 | 79 356 | 68 019 | 79 457 | 77 331 | 79 862 | (278 006) | 657 156 | 685 388 | 716 249 |
| Finance charges | 5 912 | 5 892 | 5 725 | 5 799 | 11 411 | - | 5 486 | 5 020 | 5 486 | 5 233 | 5 379 | (10 900) | 50 441 | 104 205 | 172 036 |
| Bulk purchases - electricity | 258 718 | 295 710 | 176 761 | 139 991 | 176 761 | 148 852 | 164 136 | 137 776 | 154 389 | 147 966 | 169 452 | 39 748 | 2 010 261 | 2 208 472 | 2 426 228 |
| Inventory consumed | 5 729 | 8 367 | 13 736 | 17 988 | 8 044 | 16 760 | 12 776 | 12 004 | 12 532 | 12 351 | 8 335 | 350 129 | 478 751 | 515 352 | 553 893 |
| Contracted services | 48 912 | 61 816 | 77 246 | 77 607 | 80 314 | 101 791 | 57 845 | 63 079 | 92 767 | 81 578 | 75 351 | 134 558 | 952 865 | 1 017 970 | 1 087 473 |
| Transfers and subsidies | 31 257 | 10 079 | 1 136 | 9 259 | 13 659 | 9 533 | 14 133 | 14 277 | 8 929 | 12 552 | 3 753 | 27 252 | 155 819 | 138 474 | 130 005 |
| Other expenditure | 53 129 | 46 507 | 45 171 | 46 173 | 46 451 | 94 032 | 61 254 | 40 553 | 19 128 | 61 588 | 44 337 | (6 968) | 551 355 | 591 753 | 647 283 |
| Losses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | 680 847 | 763 190 | 706 958 | 563 332 | 646 776 | 836 249 | 643 034 | 584 316 | 640 157 | 642 771 | 634 490 | 930 140 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) | 449 540 | 153 245 | (201 695) | (77 862) | (175 910) | 325 285 | (134 286) | (178 825) | 288 214 | (59 382) | (164 264) | (220 786) | 3 274 | 2 112 | 5 733 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | 15 851 | 28 904 | 44 181 | 86 425 | 111 170 | 107 512 | 45 185 | 46 117 | 95 032 | 61 107 | 94 775 | 736 259 | 761 453 | 762 778 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |
| Taxation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Attributable to minorities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |

Table 89: MBRR Table SA26 – Consolidated Budgeted Monthly Revenue and expenditure (Municipal Vote)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---------------------|----------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|----------------|----------------|------------------|------------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue by Vote | | | | | | | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 02 - Directorate - Municipal Manager | 5 823 | 3 083 | 163 | 133 | 119 | 7 189 | 97 | 106 | 3 907 | 920 | 382 | 7 716 | 29 636 | 23 289 | 25 411 |
| Vote 03 - Directorate - Human Settlement | 22 403 | 18 742 | 13 180 | 19 694 | 37 975 | 75 901 | 47 048 | 20 030 | 35 052 | 44 791 | 27 995 | 61 842 | 424 653 | 412 669 | 482 478 |
| Vote 04 - Directorate - Chief Financial Officer | 528 562 | 337 845 | 203 114 | 165 167 | 162 170 | 506 814 | 149 378 | 155 341 | 338 620 | 197 182 | 174 017 | 128 771 | 3 046 979 | 3 246 302 | 3 385 489 |
| Vote 05 - Directorate - Corporate Services | 2 989 | 1 624 | 98 | 93 | 87 | 3 718 | 73 | 79 | 2 344 | 518 | 220 | (639) | 11 205 | 12 261 | 12 826 |
| Vote 06 - Directorate - Infrastructure Services | 418 041 | 459 317 | 269 478 | 292 781 | 306 674 | 485 889 | 373 246 | 229 147 | 388 362 | 360 420 | 271 499 | 480 993 | 4 335 849 | 4 738 738 | 5 055 139 |
| Vote 07 - Directorate - Spatial Planning And Development | 2 048 | 3 837 | 3 821 | 5 135 | 8 068 | 10 755 | 9 995 | 5 244 | 16 775 | 9 513 | 5 930 | 29 706 | 110 826 | 114 991 | 135 009 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 19 748 | 19 230 | 7 649 | 9 046 | 6 166 | 26 544 | 7 097 | 4 940 | 56 218 | 13 315 | 12 676 | 24 048 | 206 679 | 223 214 | 242 187 |
| Vote 09 - Directorate - Municipal Services | 78 870 | 58 246 | 33 570 | 34 225 | 33 009 | 90 571 | 26 331 | 32 912 | 76 534 | 40 247 | 33 017 | 40 895 | 578 428 | 627 495 | 688 283 |
| Vote 10 - Directorate - Economic Development & Agencies | 51 902 | 30 361 | 3 095 | 3 378 | 3 025 | 65 323 | 2 993 | 2 877 | 56 676 | 11 514 | 5 597 | 30 796 | 267 537 | 244 888 | 214 802 |
| Total Revenue by Vote | 1 130 387 | 932 285 | 534 167 | 529 652 | 557 292 | 1 272 703 | 616 260 | 450 676 | 974 488 | 678 421 | 531 333 | 804 128 | 9 011 792 | 9 643 848 | 10 241 624 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 31 413 | 23 295 | 21 430 | 23 586 | 24 972 | 31 319 | 26 799 | 26 671 | 22 782 | 26 584 | 21 555 | 33 747 | 314 150 | 328 650 | 342 165 |
| Vote 02 - Directorate - Municipal Manager | 9 748 | 10 197 | 11 715 | 11 292 | 11 261 | 16 213 | 11 168 | 10 315 | 11 365 | 12 316 | 11 210 | 11 139 | 137 938 | 124 237 | 129 783 |
| Vote 03 - Directorate - Human Settlement | 8 297 | 10 190 | 12 465 | 11 158 | 11 742 | 16 248 | 9 967 | 10 103 | 13 349 | 12 199 | 11 489 | 49 174 | 176 381 | 198 763 | 200 672 |
| Vote 04 - Directorate - Chief Financial Officer | 48 935 | 48 887 | 54 201 | 51 324 | 50 844 | 71 902 | 54 373 | 49 634 | 50 460 | 55 562 | 51 795 | 233 766 | 821 683 | 854 435 | 866 384 |
| Vote 05 - Directorate - Corporate Services | 18 982 | 19 890 | 22 389 | 18 980 | 19 936 | 32 990 | 22 304 | 18 913 | 18 267 | 22 722 | 20 327 | (6 646) | 229 053 | 243 341 | 282 408 |
| Vote 06 - Directorate - Infrastructure Services | 403 316 | 491 202 | 404 584 | 288 522 | 363 814 | 431 677 | 344 285 | 306 040 | 350 180 | 337 528 | 354 068 | 415 880 | 4 491 096 | 4 935 772 | 5 392 073 |
| Vote 07 - Directorate - Spatial Planning And Development | 18 937 | 26 310 | 30 826 | 17 663 | 23 317 | 39 922 | 24 307 | 21 892 | 24 646 | 24 599 | 24 070 | 2 045 | 278 533 | 298 345 | 311 524 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 38 317 | 39 496 | 46 434 | 41 606 | 40 784 | 56 111 | 43 656 | 41 834 | 46 329 | 43 281 | 43 012 | 46 508 | 527 368 | 561 520 | 586 350 |
| Vote 09 - Directorate - Municipal Services | 66 416 | 68 283 | 79 718 | 72 504 | 70 361 | 102 180 | 76 742 | 71 277 | 76 173 | 76 823 | 73 506 | 142 981 | 976 964 | 1 039 430 | 1 088 486 |
| Vote 10 - Directorate - Economic Development & Agencies | 36 487 | 25 441 | 23 197 | 26 697 | 29 747 | 37 686 | 29 434 | 27 638 | 26 605 | 31 157 | 23 458 | 1 547 | 319 093 | 295 790 | 273 267 |
| Total Expenditure by Vote | 680 847 | 763 190 | 706 958 | 563 332 | 646 776 | 836 249 | 643 034 | 584 316 | 640 157 | 642 771 | 634 490 | 930 140 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) before assoc. | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |
| Taxation | | | | | | | | | | | | | - | - | - |
| Attributable to minorities | | | | | | | | | | | | | - | - | - |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | - | - | - |
| Surplus/(Deficit) | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |

Table 90: MBRR Table SA27 – Consolidated Budgeted Monthly Revenue and expenditure (Functional Classification)

| Description | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|----------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|----------------|----------------|------------------|------------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue - Functional | | | | | | | | | | | | | | | |
| Governance and administration | 538 329 | 343 193 | 204 257 | 166 172 | 163 060 | 518 358 | 150 591 | 156 363 | 345 878 | 199 335 | 175 102 | 160 809 | 3 121 448 | 3 309 870 | 3 452 641 |
| Executive and council | 5 845 | 3 136 | 177 | 157 | 142 | 7 240 | 118 | 129 | 4 259 | 966 | 405 | 7 767 | 30 340 | 24 049 | 26 236 |
| Finance and administration | 532 484 | 340 058 | 204 080 | 166 015 | 162 918 | 511 119 | 150 474 | 156 234 | 341 620 | 198 369 | 174 697 | 153 042 | 3 091 108 | 3 285 821 | 3 426 406 |
| Internal audit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | 47 651 | 41 995 | 21 875 | 29 947 | 45 229 | 109 472 | 55 341 | 26 138 | 103 442 | 60 392 | 41 881 | 87 904 | 671 267 | 679 170 | 777 939 |
| Community and social services | 4 998 | 3 549 | 602 | 774 | 700 | 6 561 | 660 | 714 | 10 457 | 1 803 | 911 | 1 505 | 33 233 | 36 049 | 45 421 |
| Sport and recreation | 501 | 474 | 444 | 433 | 388 | 467 | 536 | 454 | 1 715 | 483 | 298 | 508 | 6 701 | 7 237 | 7 852 |
| Public safety | 19 747 | 19 228 | 7 649 | 9 045 | 6 165 | 26 542 | 7 096 | 4 939 | 56 201 | 13 313 | 12 675 | 24 045 | 206 645 | 223 176 | 242 146 |
| Housing | 22 403 | 18 742 | 13 180 | 19 694 | 37 975 | 75 901 | 47 048 | 20 030 | 35 052 | 44 791 | 27 995 | 61 842 | 424 653 | 412 669 | 482 478 |
| Health | 1 | 3 | 1 | 1 | 1 | 3 | 1 | 1 | 17 | 2 | 1 | 3 | 35 | 37 | 40 |
| Economic and environmental services | 43 820 | 31 281 | 12 461 | 17 793 | 31 340 | 91 813 | 38 266 | 17 650 | 65 745 | 41 490 | 25 230 | (2 246) | 414 643 | 432 048 | 296 797 |
| Planning and development | 43 502 | 26 651 | 4 828 | 6 178 | 8 969 | 62 903 | 10 547 | 5 800 | 50 915 | 16 734 | 9 314 | (4 210) | 242 130 | 243 850 | 230 955 |
| Road transport | 188 | 4 308 | 7 538 | 11 458 | 22 224 | 28 602 | 27 591 | 11 710 | 12 788 | 24 476 | 15 770 | 1 782 | 168 435 | 183 793 | 61 064 |
| Environmental protection | 130 | 322 | 95 | 157 | 147 | 307 | 127 | 140 | 2 043 | 280 | 147 | 183 | 4 078 | 4 404 | 4 778 |
| Trading services | 491 094 | 508 911 | 294 369 | 314 184 | 316 224 | 540 523 | 370 663 | 249 041 | 437 894 | 373 626 | 287 390 | 517 911 | 4 701 830 | 5 134 749 | 5 624 306 |
| Energy sources | 224 726 | 223 448 | 201 254 | 184 116 | 183 070 | 221 885 | 231 628 | 136 060 | 183 151 | 189 941 | 193 715 | 294 777 | 2 467 771 | 2 705 852 | 2 926 889 |
| Water management | 111 480 | 174 641 | 23 306 | 60 479 | 60 551 | 150 700 | 77 603 | 42 862 | 130 361 | 91 776 | 35 149 | 122 542 | 1 081 450 | 1 187 037 | 1 307 972 |
| Waste water management | 81 646 | 56 921 | 37 381 | 36 728 | 40 828 | 84 702 | 36 424 | 38 515 | 62 062 | 54 228 | 26 865 | 61 892 | 618 192 | 662 056 | 759 214 |
| Waste management | 73 241 | 53 901 | 32 429 | 32 861 | 31 774 | 83 236 | 25 008 | 31 604 | 62 320 | 37 681 | 31 661 | 38 699 | 534 416 | 579 804 | 630 231 |
| Other | 9 493 | 6 906 | 1 205 | 1 556 | 1 439 | 12 537 | 1 398 | 1 484 | 21 529 | 3 578 | 1 730 | 39 750 | 102 605 | 88 011 | 89 940 |
| Total Revenue - Functional | 1 130 387 | 932 285 | 534 167 | 529 652 | 557 292 | 1 272 703 | 616 260 | 450 676 | 974 488 | 678 421 | 531 333 | 804 128 | 9 011 792 | 9 643 848 | 10 241 624 |
| Expenditure - Functional | | | | | | | | | | | | | | | |
| Governance and administration | 123 444 | 123 913 | 135 194 | 118 445 | 125 956 | 185 035 | 133 852 | 122 658 | 122 364 | 136 698 | 123 865 | 224 867 | 1 676 292 | 1 732 923 | 1 815 833 |
| Executive and council | 41 491 | 33 727 | 32 822 | 33 833 | 35 704 | 49 152 | 38 552 | 36 339 | 31 642 | 39 012 | 32 131 | 32 366 | 436 772 | 436 820 | 482 691 |
| Finance and administration | 80 973 | 89 156 | 101 150 | 83 462 | 89 131 | 134 249 | 94 156 | 85 246 | 89 510 | 96 461 | 90 589 | 191 510 | 1 225 592 | 1 281 447 | 1 317 691 |
| Internal audit | 979 | 1 030 | 1 222 | 1 150 | 1 121 | 1 635 | 1 144 | 1 073 | 1 211 | 1 226 | 1 145 | 992 | 13 928 | 14 657 | 15 452 |
| Community and public safety | 81 312 | 85 576 | 101 240 | 91 016 | 89 628 | 125 345 | 93 764 | 89 765 | 101 014 | 95 567 | 93 417 | 173 160 | 1 220 803 | 1 307 917 | 1 367 877 |
| Community and social services | 11 755 | 12 004 | 13 980 | 12 622 | 12 374 | 18 729 | 13 753 | 12 354 | 12 742 | 13 698 | 12 797 | 24 294 | 171 103 | 181 926 | 193 829 |
| Sport and recreation | 23 383 | 24 340 | 28 891 | 26 122 | 25 214 | 34 950 | 26 909 | 25 942 | 29 079 | 26 911 | 26 599 | 53 227 | 351 567 | 371 817 | 393 703 |
| Public safety | 34 311 | 35 319 | 41 448 | 37 115 | 36 472 | 49 932 | 38 968 | 37 397 | 41 438 | 38 623 | 38 473 | 39 065 | 468 561 | 499 077 | 521 737 |
| Housing | 8 297 | 10 190 | 12 465 | 11 158 | 11 742 | 16 248 | 9 967 | 10 103 | 13 349 | 12 199 | 11 489 | 49 174 | 176 381 | 198 763 | 200 672 |
| Health | 3 566 | 3 724 | 4 455 | 3 999 | 3 826 | 5 485 | 4 167 | 3 969 | 4 406 | 4 136 | 4 058 | 7 399 | 53 191 | 56 335 | 57 935 |
| Economic and environmental services | 62 508 | 90 002 | 106 229 | 62 682 | 84 152 | 136 568 | 80 899 | 74 217 | 87 958 | 86 136 | 83 378 | (41 667) | 913 062 | 984 669 | 1 031 605 |
| Planning and development | 20 802 | 22 596 | 26 604 | 24 692 | 24 848 | 37 028 | 24 521 | 22 692 | 25 730 | 27 233 | 24 772 | 70 515 | 352 035 | 356 495 | 334 355 |
| Road transport | 39 466 | 65 063 | 76 815 | 35 487 | 56 873 | 96 122 | 53 777 | 49 023 | 59 402 | 56 310 | 56 032 | (114 722) | 529 647 | 594 883 | 661 889 |
| Environmental protection | 2 240 | 2 343 | 2 810 | 2 503 | 2 430 | 3 418 | 2 600 | 2 501 | 2 826 | 2 593 | 2 574 | 2 540 | 31 379 | 33 291 | 35 361 |
| Trading services | 388 414 | 450 727 | 355 783 | 278 914 | 331 888 | 373 183 | 318 436 | 282 423 | 316 820 | 309 230 | 324 412 | 574 952 | 4 305 181 | 4 712 109 | 5 105 393 |
| Energy sources | 265 486 | 306 048 | 210 272 | 166 469 | 204 044 | 198 772 | 190 283 | 166 045 | 187 981 | 180 183 | 197 393 | 519 501 | 2 792 478 | 3 067 650 | 3 325 431 |
| Water management | 65 440 | 76 374 | 65 547 | 50 724 | 60 555 | 71 691 | 58 706 | 51 914 | 56 844 | 57 213 | 58 229 | 70 081 | 743 316 | 818 530 | 889 479 |
| Waste water management | 28 010 | 38 256 | 45 397 | 29 973 | 36 459 | 56 942 | 35 446 | 33 518 | 39 983 | 37 690 | 36 773 | (77 593) | 340 855 | 367 425 | 418 212 |
| Waste management | 29 477 | 30 049 | 34 567 | 31 749 | 30 829 | 45 776 | 34 001 | 30 947 | 32 012 | 34 144 | 32 017 | 62 963 | 428 531 | 458 505 | 472 271 |
| Other | 25 169 | 12 971 | 8 512 | 12 276 | 15 153 | 16 118 | 16 084 | 15 252 | 12 002 | 15 140 | 9 418 | (1 173) | 156 921 | 142 663 | 152 405 |
| Total Expenditure - Functional | 680 847 | 763 190 | 706 958 | 563 332 | 646 776 | 836 249 | 643 034 | 584 316 | 640 157 | 642 771 | 634 490 | 930 140 | 8 272 259 | 8 880 283 | 9 473 113 |
| Surplus/(Deficit) before assoc. | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | | | | | | |
| Surplus/(Deficit) | 449 540 | 169 095 | (172 791) | (33 681) | (89 485) | 436 455 | (26 774) | (133 640) | 334 332 | 35 650 | (103 157) | (126 012) | 739 533 | 763 565 | 768 510 |

Table 91: MBRR Table SA31 – Aggregated Entity Budget

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Financial Performance | | | | | | | | | |
| Property rates | | | | | | | | | |
| Service charges | | | | | | | | | |
| Investment revenue | 145 | 439 | 520 | 854 | 854 | 854 | 900 | 949 | 1 000 |
| Transfers recognised - operational | 1 505 | 2 491 | 7 762 | 117 298 | 117 298 | 117 298 | 143 695 | 106 785 | 67 182 |
| Other own revenue | 20 380 | 30 491 | 41 243 | 15 982 | 15 982 | 15 982 | 17 576 | 45 393 | 52 679 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | – | 491 | 13 811 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Total Revenue (excluding capital transfers and | 22 030 | 33 911 | 63 336 | 136 645 | 136 645 | 136 645 | 164 932 | 156 877 | 124 862 |
| Employee costs | 15 388 | 17 447 | 24 079 | 27 888 | 27 888 | 27 888 | 30 126 | 32 193 | 33 931 |
| Remuneration of Board Members | | | | | | | | | |
| Depreciation & asset impairment | 799 | 1 206 | 987 | 1 921 | 1 921 | 1 921 | 1 978 | 2 038 | 2 148 |
| Finance charges | 5 | 0 | – | 4 | 4 | 4 | 4 | 4 | 5 |
| Inventory consumed and bulk purchases | 310 | 570 | 1 238 | 1 481 | 1 481 | 1 481 | 1 703 | 1 959 | 2 064 |
| Transfers and grants | 411 | 100 | 197 | 321 | 321 | 321 | 369 | 424 | 447 |
| Other expenditure | 6 884 | 12 640 | 27 414 | 102 519 | 102 519 | 102 519 | 127 990 | 116 509 | 82 267 |
| Total Expenditure | 23 797 | 31 963 | 53 916 | 134 134 | 134 134 | 134 134 | 162 171 | 153 127 | 120 861 |
| Surplus/(Deficit) | (1 767) | 1 948 | 9 420 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | | | | | | | | | |
| Transfers recognised - operational | – | 4 078 | (1 425) | – | – | – | | | |
| Borrowing | | | | | | | | | |
| Internally generated funds | 324 | – | 3 354 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Total sources | 324 | 4 078 | 1 929 | 2 510 | 2 510 | 2 510 | 2 761 | 3 750 | 4 000 |
| Financial position | | | | | | | | | |
| Total current assets | 708 | 5 706 | 22 444 | 2 882 | 2 882 | 2 882 | 2 968 | 3 057 | 3 184 |
| Total non current assets | 2 174 | 2 108 | 2 795 | 2 510 | 2 510 | 2 510 | 5 521 | 7 500 | 4 000 |
| Total current liabilities | 3 465 | 6 448 | 13 812 | 4 433 | 4 433 | 4 433 | 4 429 | 4 586 | 4 788 |
| Total non current liabilities | – | – | – | – | – | – | – | – | – |
| Equity | (582) | 1 366 | 11 427 | 958 | 958 | 958 | 4 060 | 5 971 | 2 396 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | (2 631) | 5 362 | 62 145 | 1 014 | 1 014 | 1 014 | (4 729) | 1 572 | 2 967 |
| Net cash from (used) investing | (351) | (1 742) | (50 000) | (2 260) | (2 260) | (2 260) | (1 562) | (2 071) | (2 162) |
| Net cash from (used) financing | – | – | – | (1 272) | (1 272) | (1 272) | (1 345) | (1 398) | (1 459) |
| Cash/cash equivalents at the year end | 367 | 3 987 | 16 133 | 1 470 | 13 615 | 13 615 | 5 978 | 4 082 | 3 427 |

Table 92: MBRR Table SA32 – List of External Mechanisms

| External mechanism Name of organisation | Yrs/ Mths | Period of agreement 1. Number | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. R thousand |
|--|--------------|---|---|--|--|
| CAB Holdings - Printing and posting of monthly services statements | Mths | 36 | Printing and posting of monthly service statements Disconnection, Reconnection & Inspection of Electricitcal | 30 April 2022 | 8 368 |
| Yande Engineering & Contracts CC | Mths | 36 | Services / Meters for BCMM | 12 March 2021 | 28 450 |
| Mincap Hammond Pole | Mths | 36 | Debt Collection (Legal) | 21 February 2021 | 19 418 |
| Utilities World (Prepayment Vending and 3rd Party Collections) | Mths | 36 | Prepayment Vending and 3rd party collections | 30 September 2020 | 62 726 |
| ESKOM FBE | Mths | 36 | Free Basic Electricity | 30 June 2021 | 42 420 |

2.16 BUDGET TABLES OF THE PARENT MUNICIPALITY

The tables of the parent municipality, as required in terms of section 9 of the MBRR, are presented in the ten main budget tables on the following pages.

Table 93: MBRR Table A1 – Budget Summary

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|--------------------|----------------------|------------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 467 400 | 1 687 667 | 1 687 667 | 1 687 667 | 1 687 667 | 1 834 764 | 1 963 198 | 2 120 253 |
| Service charges | 2 576 079 | 2 823 913 | 3 260 941 | 3 546 712 | 3 546 712 | 3 546 712 | 3 546 712 | 3 978 391 | 4 330 799 | 4 717 076 |
| Investment revenue | 126 545 | 98 251 | 70 130 | 53 619 | 45 619 | 45 619 | 45 619 | 36 022 | 37 103 | 38 216 |
| Transfers recognised - operational | 816 064 | 918 696 | 979 243 | 1 113 681 | 1 331 637 | 1 331 637 | 1 331 637 | 1 193 511 | 1 239 525 | 1 258 208 |
| Other own revenue | 852 705 | 899 521 | 880 625 | 971 738 | 979 738 | 979 738 | 979 738 | 1 070 672 | 1 158 643 | 1 224 230 |
| Total Revenue (excluding capital transfers and contributions) | 5 344 419 | 6 035 884 | 6 658 340 | 7 373 417 | 7 591 373 | 7 591 373 | 7 591 373 | 8 113 361 | 8 729 268 | 9 357 984 |
| Employee costs | 1 861 298 | 2 031 924 | 2 180 296 | 2 326 576 | 2 406 502 | 2 406 502 | 2 406 502 | 2 495 094 | 2 624 787 | 2 766 472 |
| Remuneration of councillors | 59 473 | 62 316 | 64 687 | 72 766 | 72 766 | 72 766 | 72 766 | 76 550 | 80 530 | 84 879 |
| Depreciation & asset impairment | 1 017 495 | 1 295 635 | 1 709 074 | 864 836 | 894 836 | 894 836 | 894 836 | 655 178 | 683 351 | 714 101 |
| Finance charges | 43 955 | 38 467 | 32 564 | 44 207 | 44 207 | 44 207 | 44 207 | 50 437 | 104 200 | 172 031 |
| Inventory consumed and bulk purchases | 1 429 261 | 1 481 838 | 1 866 902 | 2 183 646 | 2 175 470 | 2 175 470 | 2 175 470 | 2 487 308 | 2 721 866 | 2 978 056 |
| Transfers and grants | 62 060 | 91 603 | 130 821 | 115 661 | 129 510 | 129 510 | 129 510 | 155 450 | 138 050 | 129 558 |
| Other expenditure | 1 392 720 | 1 623 978 | 1 792 182 | 1 765 126 | 1 867 484 | 1 867 484 | 1 867 484 | 2 190 071 | 2 374 373 | 2 507 155 |
| Total Expenditure | 5 866 261 | 6 625 762 | 7 776 527 | 7 372 818 | 7 590 774 | 7 590 774 | 7 590 774 | 8 110 088 | 8 727 156 | 9 352 252 |
| Surplus/(Deficit) | (521 842) | (589 878) | (1 118 187) | 599 | 599 | 599 | 599 | 3 273 | 2 112 | 5 732 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 930 588 | 997 754 | 1 010 413 | 806 419 | 944 030 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | - | 279 067 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 408 745 | 686 943 | | 807 018 | 944 629 | 944 629 | 944 629 | 736 772 | 759 815 | 764 510 |
| Share of surplus/ (deficit) of associate | - | - | 105 406 | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 408 745 | 686 943 | 105 406 | 807 018 | 944 629 | 944 629 | 944 629 | 736 772 | 759 815 | 764 510 |

Table 94: MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by function classification)

| Functional Classification Description | 2016/17 | 2017/18 | 2018/19 | Current Year 2019/20 | | | 2020/21 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| Revenue - Functional | | | | | | | | | |
| Governance and administration | 2 017 999 | 1 963 781 | 2 726 403 | 2 729 981 | 2 731 612 | 2 731 612 | 2 908 586 | 3 137 140 | 3 352 610 |
| Executive and council | 21 994 | 31 030 | 22 482 | 35 159 | 35 159 | 35 159 | 32 779 | 23 045 | 22 491 |
| Finance and administration | 1 985 497 | 1 932 752 | 2 703 921 | 2 694 822 | 2 696 453 | 2 696 453 | 2 875 807 | 3 114 094 | 3 330 118 |
| Internal audit | 10 508 | - | - | - | - | - | - | - | - |
| Community and public safety | 645 541 | 374 737 | 381 581 | 608 124 | 842 790 | 842 790 | 622 417 | 640 696 | 711 905 |
| Community and social services | 32 873 | 27 483 | 24 784 | 31 203 | 31 203 | 31 203 | 31 934 | 32 992 | 34 586 |
| Sport and recreation | 7 608 | 59 331 | 4 521 | 5 676 | 5 676 | 5 676 | 6 183 | 6 710 | 7 160 |
| Public safety | 313 907 | 72 639 | 166 093 | 175 724 | 175 724 | 175 724 | 190 904 | 203 585 | 215 465 |
| Housing | 290 848 | 215 250 | 185 279 | 395 491 | 630 157 | 630 157 | 393 365 | 397 376 | 454 659 |
| Health | 306 | 35 | 903 | 29 | 29 | 29 | 32 | 34 | 35 |
| Economic and environmental services | 53 898 | 468 491 | 500 797 | 513 510 | 589 377 | 589 377 | 376 833 | 269 852 | 274 950 |
| Planning and development | 32 223 | 117 238 | 217 044 | 305 488 | 323 855 | 323 855 | 164 044 | 79 533 | 88 378 |
| Road transport | 21 571 | 350 079 | 282 681 | 204 417 | 261 917 | 261 917 | 208 873 | 186 184 | 182 244 |
| Environmental protection | 104 | 1 174 | 1 071 | 3 605 | 3 605 | 3 605 | 3 915 | 4 135 | 4 328 |
| Trading services | 3 180 201 | 3 436 783 | 3 678 505 | 4 174 601 | 4 169 087 | 4 169 087 | 4 228 210 | 4 520 333 | 4 866 257 |
| Energy sources | 1 757 018 | 1 775 553 | 1 854 974 | 2 259 485 | 2 213 272 | 2 213 272 | 2 273 390 | 2 383 310 | 2 594 823 |
| Water management | 583 097 | 633 119 | 796 939 | 806 126 | 811 626 | 811 626 | 864 701 | 1 012 516 | 1 050 629 |
| Waste water management | 546 998 | 651 301 | 602 556 | 587 569 | 622 769 | 622 769 | 602 537 | 595 691 | 647 331 |
| Waste management | 293 087 | 376 809 | 424 035 | 521 421 | 521 421 | 521 421 | 487 582 | 528 816 | 573 474 |
| Other | 47 821 | 31 215 | 25 418 | 29 650 | 49 650 | 49 650 | 43 789 | 65 352 | 44 463 |
| Total Revenue - Functional | 5 945 459 | 6 275 006 | 7 312 705 | 8 055 865 | 8 382 517 | 8 382 517 | 8 179 836 | 8 633 373 | 9 250 184 |
| Expenditure - Functional | | | | | | | | | |
| Governance and administration | 1 012 527 | 1 310 077 | 1 181 172 | 1 500 467 | 1 504 918 | 1 504 918 | 1 531 830 | 1 586 013 | 1 680 951 |
| Executive and council | 292 717 | 351 894 | 420 679 | 429 182 | 447 692 | 447 692 | 436 341 | 442 542 | 461 605 |
| Finance and administration | 495 637 | 948 538 | 751 450 | 1 056 121 | 1 043 162 | 1 043 162 | 1 081 979 | 1 129 266 | 1 204 192 |
| Internal audit | 224 174 | 9 644 | 9 043 | 15 164 | 14 064 | 14 064 | 13 510 | 14 205 | 15 154 |
| Community and public safety | 693 786 | 617 898 | 1 013 339 | 990 791 | 1 035 856 | 1 035 856 | 1 073 889 | 1 147 556 | 1 221 253 |
| Community and social services | 116 398 | 99 350 | 116 114 | 104 032 | 106 182 | 106 182 | 150 844 | 160 243 | 170 857 |
| Sport and recreation | 70 287 | 290 313 | 317 639 | 239 476 | 239 914 | 239 914 | 305 910 | 326 581 | 347 714 |
| Public safety | 302 304 | 86 798 | 480 926 | 401 328 | 406 643 | 406 643 | 436 528 | 469 677 | 499 804 |
| Housing | 171 503 | 105 092 | 57 397 | 201 210 | 236 877 | 236 877 | 133 967 | 140 960 | 149 372 |
| Health | 33 295 | 36 346 | 41 263 | 44 744 | 46 241 | 46 241 | 46 641 | 50 096 | 53 506 |
| Economic and environmental services | 968 970 | 958 659 | 1 244 516 | 770 151 | 711 122 | 711 122 | 713 457 | 868 198 | 928 613 |
| Planning and development | 303 997 | 196 984 | 416 763 | 150 612 | 142 234 | 142 234 | 125 665 | 133 403 | 145 858 |
| Road transport | 543 622 | 738 605 | 803 260 | 596 715 | 546 113 | 546 113 | 558 138 | 703 226 | 749 175 |
| Environmental protection | 121 352 | 23 069 | 24 493 | 22 824 | 22 774 | 22 774 | 29 654 | 31 568 | 33 579 |
| Trading services | 2 897 361 | 3 103 545 | 3 318 934 | 3 676 200 | 3 664 264 | 3 664 264 | 3 920 661 | 4 140 768 | 4 537 097 |
| Energy sources | 1 666 907 | 1 854 018 | 2 027 332 | 2 262 563 | 2 240 566 | 2 240 566 | 2 400 027 | 2 539 501 | 2 788 234 |
| Water management | 601 544 | 623 453 | 599 867 | 615 516 | 619 299 | 619 299 | 695 248 | 743 648 | 805 051 |
| Waste water management | 326 508 | 303 305 | 301 628 | 436 078 | 435 878 | 435 878 | 444 158 | 458 375 | 514 405 |
| Waste management | 302 402 | 322 769 | 390 107 | 362 043 | 368 520 | 368 520 | 381 229 | 399 244 | 429 407 |
| Other | 15 816 | 80 109 | 86 867 | 143 000 | 141 600 | 141 600 | 132 981 | 174 402 | 151 237 |
| Total Expenditure - Functional | 5 588 461 | 6 070 288 | 6 844 827 | 7 080 609 | 7 057 760 | 7 057 760 | 7 372 818 | 7 916 936 | 8 519 151 |
| Surplus/(Deficit) for the year | 356 998 | 204 719 | 467 878 | 975 256 | 1 324 757 | 1 324 757 | 807 018 | 716 437 | 731 033 |

Table 95: MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue by Vote | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 1 138 | 419 | 90 | - | 822 | 822 | - | - | - |
| Vote 02 - Directorate - Municipal Manager | 30 698 | 22 544 | 32 547 | 32 128 | 34 370 | 34 370 | 29 636 | 23 289 | 25 411 |
| Vote 03 - Directorate - Human Settlement | 215 250 | 185 279 | 290 187 | 393 365 | 581 762 | 581 762 | 424 653 | 412 669 | 482 478 |
| Vote 04 - Directorate - Chief Financial Officer | 1 928 276 | 2 658 911 | 2 610 630 | 2 855 470 | 3 003 042 | 3 003 042 | 3 046 979 | 3 246 302 | 3 385 489 |
| Vote 05 - Directorate - Corporate Services | 11 830 | 14 021 | 10 957 | 12 166 | 11 590 | 11 590 | 11 205 | 12 261 | 12 826 |
| Vote 06 - Directorate - Infrastructure Services | 3 333 333 | 3 537 151 | 3 687 501 | 3 949 502 | 3 938 952 | 3 938 952 | 4 335 849 | 4 738 738 | 5 055 139 |
| Vote 07 - Directorate - Spatial Planning And Development | 109 077 | 247 553 | 249 564 | 172 866 | 166 432 | 166 432 | 110 826 | 114 991 | 135 009 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 149 394 | 166 997 | 153 431 | 190 936 | 190 936 | 190 936 | 206 679 | 223 214 | 242 187 |
| Vote 09 - Directorate - Municipal Services | 464 796 | 454 412 | 598 138 | 529 614 | 553 821 | 553 821 | 578 428 | 627 495 | 688 283 |
| Vote 10 - Directorate - Economic Development & Agencies | 31 215 | 25 418 | 35 708 | 43 789 | 53 675 | 53 675 | 102 605 | 88 011 | 89 940 |
| Total Revenue by Vote | 6 275 006 | 7 312 705 | 7 668 753 | 8 179 836 | 8 535 403 | 8 535 403 | 8 846 860 | 9 486 971 | 10 116 762 |
| Expenditure by Vote to be appropriated | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 229 773 | 294 524 | 310 518 | 290 855 | 307 796 | 307 796 | 314 150 | 328 650 | 342 165 |
| Vote 02 - Directorate - Municipal Manager | 176 395 | 199 632 | 134 884 | 148 158 | 155 519 | 155 519 | 137 938 | 124 237 | 129 783 |
| Vote 03 - Directorate - Human Settlement | 105 092 | 57 397 | 45 567 | 133 967 | 206 898 | 206 898 | 176 381 | 198 763 | 200 672 |
| Vote 04 - Directorate - Chief Financial Officer | 612 171 | 380 705 | 434 456 | 627 891 | 678 938 | 678 938 | 821 683 | 854 435 | 866 384 |
| Vote 05 - Directorate - Corporate Services | 124 686 | 154 396 | 224 517 | 243 553 | 254 346 | 254 346 | 229 053 | 243 341 | 282 408 |
| Vote 06 - Directorate - Infrastructure Services | 3 348 091 | 3 800 756 | 4 237 858 | 4 161 751 | 4 155 153 | 4 155 153 | 4 491 096 | 4 935 772 | 5 392 073 |
| Vote 07 - Directorate - Spatial Planning And Development | 293 906 | 500 010 | 627 806 | 282 856 | 285 630 | 285 630 | 278 533 | 298 345 | 311 524 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 368 787 | 526 944 | 474 180 | 488 866 | 506 583 | 506 583 | 527 368 | 561 520 | 586 350 |
| Vote 09 - Directorate - Municipal Services | 731 278 | 843 598 | 1 060 783 | 861 939 | 906 310 | 906 310 | 976 964 | 1 039 430 | 1 088 486 |
| Vote 10 - Directorate - Economic Development & Agencies | 80 109 | 86 867 | 120 552 | 132 981 | 133 600 | 133 600 | 156 921 | 142 663 | 152 405 |
| Total Expenditure by Vote | 6 070 288 | 6 844 827 | 7 671 121 | 7 372 818 | 7 590 774 | 7 590 774 | 8 110 088 | 8 727 156 | 9 352 252 |
| Surplus/(Deficit) for the year | 204 719 | 467 878 | (2 368) | 807 018 | 944 629 | 944 629 | 736 772 | 759 815 | 764 510 |

Table 96: MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure by source and type)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|--------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 467 400 | 1 687 667 | 1 687 667 | 1 687 667 | 1 834 764 | 1 963 198 | 2 120 253 |
| Service charges - electricity revenue | 1 659 783 | 1 739 494 | 1 838 105 | 2 184 209 | 2 066 209 | 2 066 209 | 2 367 669 | 2 578 392 | 2 807 869 |
| Service charges - water revenue | 366 159 | 503 580 | 709 744 | 631 338 | 729 338 | 729 338 | 795 708 | 868 117 | 947 984 |
| Service charges - sanitation revenue | 304 956 | 328 923 | 377 249 | 397 037 | 412 037 | 412 037 | 447 060 | 485 060 | 527 261 |
| Service charges - refuse revenue | 245 181 | 251 916 | 335 843 | 334 128 | 339 128 | 339 128 | 367 954 | 399 230 | 433 963 |
| Rental of facilities and equipment | 20 068 | 20 704 | 22 652 | 20 885 | 19 299 | 19 299 | 20 959 | 22 636 | 24 560 |
| Interest earned - external investments | 126 545 | 98 251 | 70 130 | 53 619 | 45 619 | 45 619 | 36 022 | 37 103 | 38 216 |
| Interest earned - outstanding debtors | 49 322 | 67 093 | 122 587 | 88 009 | 101 009 | 101 009 | 109 696 | 118 471 | 128 541 |
| Dividends received | | | | | | | | | |
| Fines, penalties and forfeits | 23 698 | 24 938 | 10 864 | 19 712 | 19 712 | 19 712 | 21 407 | 23 120 | 25 085 |
| Licences and permits | 14 250 | 14 300 | 12 587 | 17 343 | 17 343 | 17 343 | 18 835 | 20 341 | 22 070 |
| Agency services | 25 683 | 26 198 | 21 676 | 35 976 | 35 976 | 35 976 | 39 070 | 42 195 | 45 782 |
| Transfers and subsidies | 816 064 | 918 696 | 979 243 | 1 113 681 | 1 331 637 | 1 331 637 | 1 193 511 | 1 239 525 | 1 258 208 |
| Other revenue | 719 685 | 746 286 | 686 006 | 789 813 | 786 399 | 786 399 | 860 706 | 931 879 | 978 191 |
| Gains | - | - | 4 254 | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 5 344 419 | 6 035 884 | 6 658 340 | 7 373 417 | 7 591 373 | 7 591 373 | 8 113 361 | 8 729 268 | 9 357 984 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 1 861 298 | 2 031 924 | 2 180 296 | 2 326 576 | 2 406 502 | 2 406 502 | 2 495 094 | 2 624 787 | 2 766 472 |
| Remuneration of councillors | 59 473 | 62 316 | 64 687 | 72 766 | 72 766 | 72 766 | 76 550 | 80 530 | 84 879 |
| Debt impairment | 321 277 | 373 183 | 601 842 | 497 286 | 497 286 | 497 286 | 813 842 | 881 160 | 854 666 |
| Depreciation & asset impairment | 1 017 495 | 1 295 635 | 1 709 074 | 864 836 | 894 836 | 894 836 | 655 178 | 683 351 | 714 101 |
| Finance charges | 43 955 | 38 467 | 32 564 | 44 207 | 44 207 | 44 207 | 50 437 | 104 200 | 172 031 |
| Bulk purchases - electricity | 1 345 952 | 1 395 329 | 1 528 586 | 1 779 698 | 1 754 307 | 1 754 307 | 2 010 261 | 2 208 472 | 2 426 228 |
| Inventory consumed | 83 309 | 86 509 | 338 317 | 403 948 | 421 162 | 421 162 | 477 047 | 513 393 | 551 829 |
| Contracted services | - | - | 663 059 | 749 735 | 866 395 | 866 395 | 849 844 | 937 065 | 1 042 733 |
| Transfers and subsidies | 62 060 | 91 603 | 130 821 | 115 661 | 129 510 | 129 510 | 155 450 | 138 050 | 129 558 |
| Other expenditure | 1 050 429 | 1 204 471 | 513 599 | 518 105 | 503 803 | 503 803 | 526 385 | 556 148 | 609 756 |
| Losses | 21 014 | 46 325 | 13 683 | - | - | - | - | - | - |
| Total Expenditure | 5 866 261 | 6 625 762 | 7 776 527 | 7 372 818 | 7 590 774 | 7 590 774 | 8 110 088 | 8 727 156 | 9 352 252 |
| Surplus/(Deficit) | (521 842) | (589 878) | (1 118 187) | 599 | 599 | 599 | 3 273 | 2 112 | 5 732 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 930 588 | 997 754 | 1 010 413 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | - | 279 067 | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 408 745 | 686 943 | (107 774) | 807 018 | 944 629 | 944 629 | 736 772 | 759 815 | 764 510 |
| Taxation | | | | | | | | | |
| Surplus/(Deficit) after taxation | 408 745 | 686 943 | (107 774) | 807 018 | 944 629 | 944 629 | 736 772 | 759 815 | 764 510 |
| Attributable to minorities | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | 408 745 | 686 943 | (107 774) | 807 018 | 944 629 | 944 629 | 736 772 | 759 815 | 764 510 |
| Share of surplus/ (deficit) of associate | - | - | 105 406 | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 408 745 | 686 943 | (2 368) | 807 018 | 944 629 | 944 629 | 736 772 | 759 815 | 764 510 |

Table 97: MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

| Vote Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital expenditure - Vote | | | | | | | | | |
| Multi-year expenditure to be appropriated | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | 2 425 | 2 699 | 2 783 | 4 000 | 3 061 | 3 061 | 3 800 | 500 | 500 |
| Vote 02 - Directorate - Municipal Manager | 46 578 | 138 443 | 777 | 5 669 | 5 669 | 5 669 | 4 969 | 600 | 600 |
| Vote 03 - Directorate - Human Settlement | 131 608 | 154 871 | 268 249 | 312 493 | 429 079 | 429 079 | 293 385 | 261 100 | 331 585 |
| Vote 04 - Directorate - Chief Financial Officer | 10 963 | 23 152 | 69 252 | 83 094 | 145 680 | 145 680 | 183 298 | 178 644 | 93 020 |
| Vote 05 - Directorate - Corporate Services | 1 414 | 655 | 30 114 | 13 499 | 19 475 | 19 475 | 12 082 | 4 830 | 500 |
| Vote 06 - Directorate - Infrastructure Services | 858 332 | 1 020 173 | 737 607 | 928 515 | 952 253 | 952 253 | 932 660 | 1 303 039 | 1 235 302 |
| Vote 07 - Directorate - Spatial Planning And Development | 136 743 | 229 832 | 232 207 | 158 200 | 168 685 | 168 685 | 102 818 | 121 841 | 167 617 |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | 19 559 | 34 533 | 8 257 | 20 973 | 40 473 | 40 473 | 27 115 | 30 181 | 17 000 |
| Vote 09 - Directorate - Municipal Services | 92 198 | 120 108 | 137 421 | 49 310 | 113 075 | 113 075 | 42 247 | 74 589 | 49 450 |
| Vote 10 - Directorate - Economic Development & Agencies | 34 171 | 29 780 | 60 999 | 81 975 | 155 791 | 155 791 | 122 500 | 157 100 | 87 350 |
| Capital multi-year expenditure sub-total | 1 333 990 | 1 754 246 | 1 547 666 | 1 657 729 | 2 033 241 | 2 033 241 | 1 724 874 | 2 132 424 | 1 982 923 |
| Single-year expenditure to be appropriated | | | | | | | | | |
| Vote 01 - Directorate - Executive Support Services | - | - | - | - | - | - | - | - | - |
| Vote 02 - Directorate - Municipal Manager | - | - | - | - | - | - | - | - | - |
| Vote 03 - Directorate - Human Settlement | - | - | - | - | - | - | - | - | - |
| Vote 04 - Directorate - Chief Financial Officer | - | - | - | - | - | - | - | - | - |
| Vote 05 - Directorate - Corporate Services | - | - | - | - | - | - | - | - | - |
| Vote 06 - Directorate - Infrastructure Services | - | - | - | - | - | - | - | - | - |
| Vote 07 - Directorate - Spatial Planning And Development | - | - | - | - | - | - | - | - | - |
| Vote 08 - Directorate - Health / Public Safety & Emergency Services | - | - | - | - | - | - | - | - | - |
| Vote 09 - Directorate - Municipal Services | - | - | - | - | - | - | - | - | - |
| Vote 10 - Directorate - Economic Development & Agencies | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Vote | 1 333 990 | 1 754 246 | 1 547 666 | 1 657 729 | 2 033 241 | 2 033 241 | 1 724 874 | 2 132 424 | 1 982 923 |

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

| Vote Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital Expenditure - Functional | | | | | | | | | |
| Governance and administration | 172 856 | 252 178 | 133 207 | 153 162 | 225 905 | 225 905 | 250 149 | 222 574 | 125 620 |
| Executive and council | 49 002 | 137 947 | 32 649 | 20 518 | 20 214 | 20 214 | 10 930 | 4 830 | 1 000 |
| Finance and administration | 123 854 | 114 232 | 100 558 | 132 644 | 205 691 | 205 691 | 239 219 | 217 744 | 124 620 |
| Internal audit | | | | | | | | | |
| Community and public safety | 182 770 | 248 314 | 316 498 | 362 267 | 525 036 | 525 036 | 344 650 | 337 201 | 373 035 |
| Community and social services | 10 721 | 22 562 | 12 081 | 10 800 | 22 655 | 22 655 | 13 500 | 24 900 | 14 750 |
| Sport and recreation | 35 136 | 37 560 | 27 961 | 18 100 | 39 773 | 39 773 | 10 650 | 21 020 | 9 700 |
| Public safety | 4 783 | 31 692 | 7 107 | 20 373 | 32 921 | 32 921 | 22 000 | 29 181 | 16 000 |
| Housing | 131 608 | 154 871 | 268 249 | 312 493 | 429 079 | 429 079 | 293 385 | 261 100 | 331 585 |
| Health | 522 | 1 628 | 1 102 | 500 | 608 | 608 | 5 115 | 1 000 | 1 000 |
| Economic and environmental services | 390 459 | 707 056 | 542 865 | 541 447 | 551 365 | 551 365 | 420 108 | 503 676 | 325 572 |
| Planning and development | 121 441 | 214 045 | 213 624 | 146 300 | 151 666 | 151 666 | 81 818 | 91 841 | 136 617 |
| Road transport | 266 693 | 491 793 | 327 124 | 395 147 | 399 699 | 399 699 | 338 290 | 411 836 | 188 956 |
| Environmental protection | 2 325 | 1 218 | 2 117 | - | - | - | - | - | - |
| Trading services | 553 666 | 516 918 | 494 097 | 518 879 | 575 144 | 575 144 | 587 467 | 911 873 | 1 071 346 |
| Energy sources | 127 663 | 143 106 | 133 475 | 121 377 | 120 066 | 120 066 | 123 420 | 151 823 | 138 611 |
| Water management | 132 049 | 166 997 | 122 702 | 104 191 | 106 566 | 106 566 | 121 543 | 167 950 | 274 055 |
| Waste water management | 249 859 | 146 835 | 142 609 | 272 800 | 290 921 | 290 921 | 324 406 | 563 430 | 633 680 |
| Waste management | 44 096 | 59 981 | 95 312 | 20 510 | 57 590 | 57 590 | 18 097 | 28 669 | 25 000 |
| Other | 34 239 | 29 780 | 60 999 | 81 975 | 155 791 | 155 791 | 122 500 | 157 100 | 87 350 |
| Total Capital Expenditure - Functional | 1 333 990 | 1 754 246 | 1 547 666 | 1 657 729 | 2 033 241 | 2 033 241 | 1 724 874 | 2 132 424 | 1 982 923 |
| Funded by: | | | | | | | | | |
| National Government | 834 202 | 886 601 | 903 947 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Provincial Government | - | 7 456 | 1 579 | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 229 | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 834 431 | 894 057 | 905 526 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Borrowing | - | - | - | 230 800 | 230 800 | 230 800 | 279 176 | 560 900 | 703 680 |
| Internally generated funds | 499 559 | 860 189 | 642 141 | 620 509 | 858 411 | 858 411 | 712 199 | 813 821 | 520 466 |
| Total Capital Funding | 1 333 990 | 1 754 246 | 1 547 666 | 1 657 729 | 2 033 241 | 2 033 241 | 1 724 874 | 2 132 424 | 1 982 923 |

Table 98: MBRR Table A6 - Budgeted Financial Position

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| ASSETS | | | | | | | | | |
| Current assets | | | | | | | | | |
| Cash | 164 737 | 243 026 | 238 627 | 80 000 | 80 000 | 80 000 | 80 000 | 80 000 | 80 000 |
| Call investment deposits | 1 660 393 | 924 619 | 1 118 951 | 1 021 368 | 813 467 | 813 467 | 1 036 183 | 683 041 | 673 359 |
| Consumer debtors | 897 181 | 973 267 | 1 265 656 | 945 175 | 945 175 | 945 175 | 1 315 017 | 1 370 247 | 1 430 538 |
| Other debtors | 354 119 | 583 300 | 626 206 | 609 549 | 609 549 | 609 549 | 609 549 | 635 150 | 663 096 |
| Current portion of long-term receivables | — | — | — | — | — | — | — | — | — |
| Inventory | 42 757 | 37 412 | 32 772 | 39 096 | 39 096 | 39 096 | 40 620 | 42 326 | 44 189 |
| Total current assets | 3 119 186 | 2 761 624 | 3 282 211 | 2 695 188 | 2 487 286 | 2 487 286 | 3 081 368 | 2 810 764 | 2 891 183 |
| Non current assets | | | | | | | | | |
| Long-term receivables | — | — | 491 | — | — | — | — | — | — |
| Investments | — | — | — | — | — | — | — | — | — |
| Investment property | 392 623 | 401 546 | 406 526 | 419 616 | 440 830 | 440 830 | 422 380 | 440 120 | 459 486 |
| Investment in Associate | 567 925 | 597 392 | 702 799 | 624 275 | 624 275 | 624 275 | 648 622 | 675 864 | 705 602 |
| Property, plant and equipment | 18 227 480 | 19 743 880 | 19 249 514 | 21 422 423 | 21 749 270 | 21 749 270 | 22 257 897 | 23 192 729 | 24 213 209 |
| Biological | | | | | | | | | |
| Intangible | 22 642 | 18 103 | 13 563 | 18 918 | 41 397 | 41 397 | 14 092 | 14 684 | 15 330 |
| Other non-current assets | 49 780 | 50 513 | 50 513 | 52 787 | 57 759 | 57 759 | 52 483 | 54 688 | 57 094 |
| Total non current assets | 19 260 451 | 20 811 434 | 20 423 406 | 22 538 018 | 22 913 530 | 22 913 530 | 23 395 475 | 24 378 085 | 25 450 721 |
| TOTAL ASSETS | 22 379 637 | 23 573 059 | 23 705 617 | 25 233 205 | 25 400 816 | 25 400 816 | 26 476 844 | 27 188 849 | 28 341 904 |
| LIABILITIES | | | | | | | | | |
| Current liabilities | | | | | | | | | |
| Bank overdraft | | | | | | | | | |
| Borrowing | 52 572 | 57 974 | 54 396 | 48 750 | 48 750 | 48 750 | 49 496 | 62 573 | 56 020 |
| Consumer deposits | 60 013 | 64 109 | 70 143 | 66 994 | 66 994 | 66 994 | 69 607 | 72 530 | 75 721 |
| Trade and other payables | 1 340 095 | 1 292 666 | 1 789 684 | 1 350 836 | 1 304 104 | 1 304 104 | 1 265 497 | 1 143 848 | 1 059 377 |
| Provisions | 285 617 | 294 224 | 256 854 | 307 464 | 307 464 | 307 464 | 266 871 | 278 080 | 290 315 |
| Total current liabilities | 1 738 297 | 1 708 972 | 2 171 077 | 1 774 043 | 1 727 311 | 1 727 311 | 1 651 470 | 1 557 031 | 1 481 434 |
| Non current liabilities | | | | | | | | | |
| Borrowing | 345 554 | 287 581 | 233 185 | 366 485 | 366 485 | 366 485 | 364 229 | 849 478 | 1 503 690 |
| Provisions | 698 648 | 690 722 | 763 959 | 721 804 | 721 804 | 721 804 | 793 754 | 827 091 | 863 483 |
| Total non current liabilities | 1 044 202 | 978 302 | 997 144 | 1 088 289 | 1 088 289 | 1 088 289 | 1 157 982 | 1 676 569 | 2 367 174 |
| TOTAL LIABILITIES | 2 782 499 | 2 687 274 | 3 168 221 | 2 862 333 | 2 815 600 | 2 815 600 | 2 809 453 | 3 233 600 | 3 848 607 |
| NET ASSETS | 19 597 138 | 20 885 785 | 20 537 397 | 22 370 872 | 22 585 216 | 22 585 216 | 23 667 391 | 23 955 249 | 24 493 296 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 10 550 907 | 11 018 785 | 11 081 598 | 12 059 858 | 12 274 201 | 12 274 201 | 13 842 816 | 13 718 043 | 13 805 652 |
| Reserves | 9 046 230 | 9 866 999 | 9 455 799 | 10 311 014 | 10 311 014 | 10 311 014 | 9 824 575 | 10 237 207 | 10 687 644 |
| TOTAL COMMUNITY WEALTH/EQUITY | 19 597 138 | 20 885 785 | 20 537 397 | 22 370 872 | 22 585 216 | 22 585 216 | 23 667 391 | 23 955 249 | 24 493 296 |

Table 99: MBRR Table A7 - Budgeted Cash Flow Statement

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates | 973 025 | 1 295 503 | 1 261 964 | 1 527 339 | 1 527 339 | 1 527 339 | 1 577 897 | 1 688 350 | 1 855 222 |
| Service charges | 2 576 079 | 2 823 913 | 2 804 410 | 3 209 775 | 3 209 775 | 3 209 775 | 3 421 416 | 3 724 487 | 4 127 442 |
| Other revenue | 457 955 | 445 075 | 625 639 | 799 775 | 807 775 | 807 775 | 826 440 | 894 548 | 958 727 |
| Transfers and Subsidies - Operational | 816 064 | 918 696 | 979 243 | 1 113 681 | 1 331 637 | 1 331 637 | 1 193 511 | 1 239 525 | 1 258 208 |
| Transfers and Subsidies - Capital | 930 588 | 997 754 | 1 010 413 | 806 419 | 944 030 | 944 030 | 733 499 | 757 703 | 758 778 |
| Interest | 175 867 | 165 345 | 192 717 | 133 266 | 125 266 | 125 266 | 130 361 | 138 988 | 150 690 |
| Dividends | | | | | | | - | - | - |
| Payments | | | | | | | | | |
| Suppliers and employees | (4 323 393) | (5 379 644) | (4 794 655) | (5 850 829) | (6 024 935) | (6 024 935) | (6 435 181) | (6 920 396) | (7 481 896) |
| Finance charges | (43 955) | (38 467) | (32 564) | (44 207) | (44 207) | (44 207) | (50 437) | (104 200) | (172 031) |
| Transfers and Grants | (59 549) | (77 040) | (130 821) | (115 661) | (129 510) | (129 510) | (155 450) | (138 050) | (129 558) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 1 502 681 | 1 151 135 | 1 916 345 | 1 579 558 | 1 747 169 | 1 747 169 | 1 242 055 | 1 280 955 | 1 325 583 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 15 235 | 2 226 | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | | | | | | - | - | - |
| Payments | | | | | | | | | |
| Capital assets | (1 331 898) | (1 758 273) | (1 668 439) | (1 657 729) | (2 033 241) | (2 033 241) | (1 724 874) | (2 132 424) | (1 982 923) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (1 316 663) | (1 756 047) | (1 668 439) | (1 657 729) | (2 033 241) | (2 033 241) | (1 724 874) | (2 132 424) | (1 982 923) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | 230 800 | 230 800 | 230 800 | 279 176 | 560 900 | 703 680 |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Repayment of borrowing | (47 642) | (52 572) | (57 974) | (54 396) | (54 396) | (54 396) | (49 496) | (62 573) | (56 020) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (47 642) | (52 572) | (57 974) | 176 405 | 176 405 | 176 405 | 229 680 | 498 327 | 647 659 |
| NET INCREASE/ (DECREASE) IN CASH HELD | 138 376 | (657 484) | 189 932 | 98 234 | (109 667) | (109 667) | (253 138) | (353 142) | (9 681) |
| Cash/cash equivalents at the year begin: | 1 686 754 | 1 825 130 | 1 167 646 | 1 003 134 | 1 003 134 | 1 003 134 | 1 369 320 | 1 116 183 | 763 041 |
| Cash/cash equivalents at the year end: | 1 825 130 | 1 167 646 | 1 357 578 | 1 101 368 | 893 467 | 893 467 | 1 116 183 | 763 041 | 753 359 |

Table 100: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

| Description R thousand | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Cash and investments available | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 825 130 | 1 167 646 | 1 357 578 | 1 101 368 | 893 467 | 893 467 | 1 116 183 | 763 041 | 753 359 |
| Other current investments > 90 days | - | 0 | - | (0) | (0) | (0) | 0 | (0) | 0 |
| Non current assets - Investments | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | 1 825 130 | 1 167 646 | 1 357 578 | 1 101 368 | 893 467 | 893 467 | 1 116 183 | 763 041 | 753 359 |
| Application of cash and investments | | | | | | | | | |
| Unspent conditional transfers | 245 344 | 207 657 | 527 613 | 217 001 | 358 324 | 358 324 | 352 235 | 275 429 | 230 748 |
| Unspent borrowing | - | - | - | - | - | - | - | - | - |
| Statutory requirements | | | | | | | | | |
| Other working capital requirements | (44 333) | (330 617) | (322 121) | (253 237) | (441 508) | (441 508) | (715 490) | (828 808) | (974 091) |
| Other provisions | 296 076 | 305 382 | 386 978 | 319 125 | 256 453 | 256 453 | 336 597 | 352 081 | 352 081 |
| Long term investments committed | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | | | | | | | | | |
| Total Application of cash and investments: | 497 086 | 182 422 | 592 470 | 282 889 | 173 269 | 173 269 | (26 657) | (201 298) | (391 262) |
| Surplus(shortfall) | 1 328 043 | 985 223 | 765 108 | 818 479 | 720 198 | 720 198 | 1 142 840 | 964 338 | 1 144 622 |

MBRR Table A9 – Asset Management (continued)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|------------------|------------------|------------------|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| Total Upgrading of Existing Assets | 334 151 | 403 642 | 311 922 | 204 353 | 839 374 | 839 374 | 677 972 | 1 102 133 | 882 901 |
| Other Assets | 15 572 | 23 706 | 28 793 | 14 930 | 31 771 | 31 771 | 14 873 | 13 570 | 4 000 |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Intangible Assets | - | - | - | - | - | - | - | - | - |
| Computer Equipment | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | - | - | - | - | - | - | - | - | - |
| Transport Assets | - | - | - | - | - | - | 1 500 | 1 000 | 1 000 |
| Land | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | 1 702 | 1 037 | 1 995 | - | 805 | 805 | 400 | 400 | 600 |
| Total Capital Expenditure | 1 333 990 | 1 754 246 | 1 547 666 | 1 657 729 | 2 033 241 | 2 033 241 | 1 724 874 | 2 132 424 | 1 982 923 |
| Roads Infrastructure | 252 037 | 735 592 | 558 282 | 631 474 | 629 614 | 629 614 | 481 264 | 536 651 | 396 772 |
| Storm water Infrastructure | - | 16 250 | 156 443 | 40 610 | 44 974 | 44 974 | 28 860 | 21 300 | 30 210 |
| Electrical Infrastructure | 127 035 | 173 580 | 163 336 | 185 119 | 191 661 | 191 661 | 182 701 | 247 641 | 224 631 |
| Water Supply Infrastructure | 132 049 | 186 233 | 149 787 | 187 989 | 189 977 | 189 977 | 322 084 | 341 582 | 390 880 |
| Sanitation Infrastructure | 249 859 | 207 793 | 168 143 | 341 871 | 431 199 | 431 199 | 382 206 | 615 880 | 702 530 |
| Solid Waste Infrastructure | 43 262 | 49 727 | 39 919 | 4 000 | 10 931 | 10 931 | - | - | - |
| Information and Communication Infrastructure | 289 231 | 88 336 | 17 253 | 4 000 | 4 000 | 4 000 | 3 000 | 2 500 | - |
| Infrastructure | 1 093 473 | 1 457 512 | 1 253 162 | 1 395 063 | 1 502 357 | 1 502 357 | 1 400 116 | 1 765 554 | 1 745 023 |
| Community Facilities | 31 770 | 92 049 | 77 635 | 39 900 | 71 023 | 71 023 | 70 144 | 132 900 | 65 400 |
| Sport and Recreation Facilities | 16 413 | 18 478 | 16 933 | 14 850 | 125 302 | 125 302 | 55 150 | 59 150 | 26 500 |
| Community Assets | 48 183 | 110 527 | 94 567 | 54 750 | 196 326 | 196 326 | 125 294 | 192 050 | 91 900 |
| Heritage Assets | - | 839 | 5 526 | 1 500 | 3 975 | 3 975 | 2 500 | 3 000 | 1 800 |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Operational Buildings | 53 151 | 30 238 | 34 166 | 17 430 | 44 203 | 44 203 | 30 173 | 59 239 | 35 000 |
| Housing | 1 116 | - | - | 28 450 | 84 009 | 84 009 | 41 000 | 14 200 | 37 000 |
| Other Assets | 54 268 | 30 238 | 34 166 | 45 880 | 128 212 | 128 212 | 71 173 | 73 439 | 72 000 |
| Biological or Cultivated Assets | - | - | - | - | - | - | - | - | - |
| Licences and Rights | 252 | 4 506 | 53 718 | 57 000 | 35 342 | 35 342 | 7 500 | 4 000 | 1 000 |
| Intangible Assets | 252 | 4 506 | 53 718 | 57 000 | 35 342 | 35 342 | 7 500 | 4 000 | 1 000 |
| Computer Equipment | 2 948 | 5 222 | 2 836 | 5 200 | 5 500 | 5 500 | 2 000 | - | 400 |
| Furniture and Office Equipment | 8 925 | 11 777 | 7 938 | 20 469 | 30 016 | 30 016 | 21 079 | 8 581 | 10 200 |
| Machinery and Equipment | 12 264 | 39 996 | 46 466 | 18 406 | 53 744 | 53 744 | 27 048 | 34 400 | 23 000 |
| Transport Assets | 111 976 | 92 592 | 47 292 | 59 460 | 76 963 | 76 963 | 46 763 | 36 000 | 22 000 |
| Land | - | - | - | - | - | - | 21 000 | 15 000 | 15 000 |
| Zoo's, Marine and Non-biological Animals | 1 702 | 1 037 | 1 995 | - | 805 | 805 | 400 | 400 | 600 |
| TOTAL CAPITAL EXPENDITURE - Asset class | 1 333 990 | 1 754 246 | 1 547 666 | 1 657 729 | 2 033 241 | 2 033 241 | 1 724 874 | 2 132 424 | 1 982 923 |

Table 102: MBRR Table A10 – Basic Service Delivery Measurement

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------|----------------|----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Household service targets | | | | | | | | | |
| Water: | | | | | | | | | |
| Piped water inside dwelling | 118 000 | 122 000 | 122 000 | 122 308 | 122 308 | 122 308 | 122 308 | 122 562 | 122 816 |
| Piped water inside yard (but not in dwelling) | – | – | – | – | – | – | – | – | – |
| Using public tap (at least min.service level) | 105 000 | 126 407 | 126 607 | 128 222 | 128 222 | 128 222 | 128 222 | 128 968 | 129 714 |
| Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| <i>Minimum Service Level and Above sub-total</i> | 223 000 | 248 407 | 248 607 | 250 530 | 250 530 | 250 530 | 250 530 | 251 530 | 252 530 |
| Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| No water supply | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| <i>Below Minimum Service Level sub-total</i> | 1 000 | 5 070 | 4 870 | 2 947 | 2 947 | 2 947 | 2 947 | 1 947 | 947 |
| Total number of households | 224 000 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| Sanitation/sewerage: | | | | | | | | | |
| Flush toilet (connected to sewerage) | 158 571 | 176 208 | 165 708 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 | 169 300 |
| Flush toilet (with septic tank) | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 | 5 437 |
| Chemical toilet | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 | 3 544 |
| Pit toilet (ventilated) | 36 298 | 42 536 | 47 087 | 50 679 | 50 679 | 50 679 | 50 679 | 54 179 | 57 179 |
| Other toilet provisions (> min.service level) | 19 808 | 4 590 | 16 444 | 12 852 | 12 852 | 12 852 | 12 852 | – | – |
| <i>Minimum Service Level and Above sub-total</i> | 223 658 | 232 315 | 238 220 | 241 812 | 241 812 | 241 812 | 241 812 | 232 460 | 235 460 |
| Bucket toilet | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (< min.service level) | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| No toilet provisions | – | – | – | – | – | – | – | – | – |
| <i>Below Minimum Service Level sub-total</i> | 1 789 | 1 789 | 15 257 | 11 665 | 11 665 | 11 665 | 11 665 | 21 017 | 18 017 |
| Total number of households | 225 447 | 234 104 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 | 253 477 |
| Energy: | | | | | | | | | |
| Electricity (at least min.service level) | 7 002 | 7 002 | 5 692 | 5 692 | 5 692 | 5 598 | 5 598 | 5 598 | 5 598 |
| Electricity - prepaid (min.service level) | 120 805 | 12 106 | 127 623 | 128 623 | 128 623 | 128 623 | 129 623 | 130 623 | 131 623 |
| <i>Minimum Service Level and Above sub-total</i> | 127 807 | 19 108 | 133 315 | 134 315 | 134 315 | 134 221 | 135 221 | 136 221 | 137 221 |
| Electricity (< min.service level) | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| Electricity - prepaid (< min. service level) | – | – | – | – | – | – | – | – | – |
| Other energy sources | – | – | – | – | – | – | – | – | – |
| <i>Below Minimum Service Level sub-total</i> | 40 000 | 39 000 | 37 500 | 37 500 | 37 500 | 37 500 | 37 000 | 36 500 | 36 000 |
| Total number of households | 167 807 | 58 108 | 170 815 | 171 815 | 171 815 | 171 721 | 172 221 | 172 721 | 173 221 |
| Refuse: | | | | | | | | | |
| Removed at least once a week | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| <i>Minimum Service Level and Above sub-total</i> | 127 237 | 128 544 | 128 673 | 128 673 | 128 673 | 128 673 | 135 073 | 135 073 | 135 073 |
| Removed less frequently than once a week | 1 980 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 | 40 556 |
| Using communal refuse dump | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Using own refuse dump | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Other rubbish disposal | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| No rubbish disposal | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| <i>Below Minimum Service Level sub-total</i> | 1 990 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 | 40 566 |
| Total number of households | 129 227 | 169 110 | 169 239 | 169 239 | 169 239 | 169 239 | 175 639 | 175 639 | 175 639 |
| Households receiving Free Basic Service | | | | | | | | | |
| Water (6 kilolitres per household per month) | 48 915 | 43 452 | 43 479 | 40 119 | 40 119 | 40 119 | 42 619 | 45 119 | 47 619 |
| Sanitation (free minimum level service) | 48 915 | 44 194 | 46 655 | 32 576 | 32 576 | 32 576 | 35 076 | 37 576 | 40 076 |
| Electricity/other energy (50kwh per household per month) | 68 180 | 77 394 | 81 304 | 72 569 | 72 569 | 72 569 | 75 069 | 77 569 | 80 069 |
| Refuse (removed at least once a week) | 48 915 | 47 742 | 50 259 | 34 619 | 34 619 | 34 619 | 37 119 | 39 619 | 42 119 |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | 169 134 | 182 891 | 206 416 | 177 412 | 177 412 | 177 412 | 193 557 | 211 170 | 230 598 |
| Sanitation (free sanitation service to indigent households) | – | 66 845 | 56 381 | 86 450 | 86 450 | 86 450 | 93 799 | 101 772 | 110 626 |
| Electricity/other energy (50kwh per indigent household per month) | (7 281) | 45 971 | 49 660 | 67 124 | 67 124 | 67 124 | 76 918 | 83 763 | 91 218 |
| Refuse (removed once a week for indigent households) | – | 117 687 | 104 312 | 146 502 | 146 502 | 146 502 | 158 955 | 172 466 | 187 470 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | |
| Total cost of FBS provided | 161 852 | 413 393 | 416 769 | 477 489 | 477 489 | 477 489 | 523 228 | 569 171 | 619 912 |

MBRR Table A10 – Basic Service Delivery Measurement (continued)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|---------------|----------------|----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| <u>Highest level of free service provided per household</u> | | | | | | | | | |
| Property rates (R value threshold) | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 | 120 000 |
| Water (kilolitres per household per month) | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Sanitation (kilolitres per household per month) | - | - | - | - | - | - | - | - | - |
| Sanitation (Rand per household per month) | 105 | 114 | 86 | 94 | 94 | 94 | 102 | 111 | 120 |
| Electricity (kwh per household per month) | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Refuse (average litres per week) | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 |
| <u>Revenue cost of subsidised services provided (R'000)</u> | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | | | | | | | | |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | 33 089 | 109 517 | 107 071 | 214 804 | 214 804 | 214 804 | 233 527 | 249 873 | 269 863 |
| Water (in excess of 6 kilolitres per indigent household per month) | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | | | | | | | | |
| Housing - top structure subsidies | | | | | | | | | |
| Other | | | | | | | | | |
| Total revenue cost of subsidised services provided | 33 089 | 109 517 | 107 071 | 214 804 | 214 804 | 214 804 | 233 527 | 249 873 | 269 863 |

2.17 CITY MANAGER'S QUALITY CERTIFICATE

I **Andile Sihlahla**, City Manager of Buffalo City Metropolitan Municipality, hereby certify that the Draft 2021/2022 Medium-Term Revenue and Expenditure Framework and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Andile Sihlahla

City Manager of Buffalo City Metropolitan Municipality (BUF)

Signature _____

Date _____

ANNEXURES:

- C.1. Draft 2021/2022 MTREF Capital Projects - Per Programme/Project
- C.2. Draft 2021/2022 MTREF Capital Projects – Detailed Schedule
- D.1. Draft 2021/2022 MTREF Operating Projects-Per Programme/Project
- D.2. Draft 2021/2022 MTREF Operating Projects – Detailed Schedule
- E: BCMM mSCOA Systems Implementation Status Report
- F: 2021/2022 Tariff Book
- G: Draft 2021/2022 Tariff Policy
- H: Draft 2021/2022 Property Rates Policy & Property Rates By-Law
- I: Draft 2021/2022 Supply Chain Management Policy
- J: 2021/2022 Immovable Asset Policy
- K: 2021/2022 Budget Virement Policy
- L: 2021/2022 Funding and Reserves Policy
- M: 2021/2022 Credit Control Policy
- N: 2021/2022 Indigent Support Policy
- O: 2021/2022 Long-Term Borrowing Policy
- P: 2021/2022 Movable Asset Policy
- Q: 2021/2022 Capital Infrastructure Investment Policy
- R: 2021/2022 Long-Term Financial Planning Policy
- S: 2021/2022 Budget Management and Oversight Policy
- T: 2021/2022 Investment & Cash Management Policy
- U: 2021/2022 Cost Containment Policy
- V: 2021/2022 Service Level Standards
- W: MFMA Circular 107 and 108
- X: Consolidated Draft 2021/2022 MTREF A-Schedules
- Y: Draft 2021/2022 MTREF A-Schedules (Parent)
- Z: Draft 2021/2022 MTREF D-Schedules (Municipal Entity: BCMDA)
- AA: Draft 2021/2022 Built Environmental Performance Plan