

CITY OF JOHANNESBURG

**MEDIUM-TERM BUDGET
2021/22 TO 2023/24**

MAY 2021

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Abbreviations and Acronyms

| | |
|-----------------|--|
| ALCO | Assets and Liabilities Committee |
| Budget Lekgotla | A planning forum aimed at identifying key spending priorities for the City for a specific planning cycle. |
| BSC | Budget Steering Committee |
| BRT | Bus Rapid Transit, a project initiated to improve public transport within the City. |
| CAPEX | Capital expenditure, spending on municipal assets such as land, buildings, roads, etc. |
| CFO | Chief Financial Officer |
| CIF | Capital Investment Framework |
| CIMS | Capital Investment Management System, a system used to prioritise capital projects in the City |
| CM | City Manager |
| CoJ | City of Johannesburg |
| CPI | Consumer Price Index. |
| DED | Department of Economic Development, one of the City's core departments |
| DMTN | Domestic Medium-Term Note. |
| DoRA | Division of Revenue Act |
| EM | Executive Mayor |
| ESP | Expanded Social Package |
| FBE | Free basic electricity |
| FBS | Free basic services |
| FBW | Free basic water |
| GAAP | Generally Accepted Accounting Practice |
| GAMAP | Generally Accepted Municipal Accounting Practice |
| GRAP | Generally Recognised Accounting Practice |
| GDS | Growth and Development Strategy, the City's long- term strategy for development. |
| GDP | Gross domestic product |
| GMS | Growth Management Strategy, the City's strategy for the management of growth within the City. |
| HSDG | Human Settlement Development Grant |
| IBT | Inclining Block Tariff |
| IDP | Integrated Development Plan, a strategic document detailing the City's medium- term plan for development. |
| IGR | Intergovernmental relations |
| Kl | kiloliter |
| Km | kilometer |
| KPA | Key Performance Area |
| KPI | Key Performance Indicator |
| LED | Local economic development |
| MEs | Municipal entities, companies in which the City is the sole shareholder, established to provide services to residents on behalf of the City. |

| | |
|-------|--|
| MBRR | Municipal Budgeting and Reporting Regulations |
| MFMA | Municipal Finance Management Act, Act 56 of 2003, legislation providing a framework for financial management in local government |
| MIG | Municipal Infrastructure Grant |
| MMC | Member of the Mayoral Committee |
| MPRA | Municipal Properties Rates Act |
| MSA | Municipal Systems Act, Act 32 of 2000 |
| MTB | Medium Term Budget, a three-year financial plan of a municipality |
| MTEF | Medium- term Expenditure Framework |
| NERSA | National Electricity Regulator South Africa |
| NGO | Non- governmental organisations |
| NT | National Treasury of South Africa |
| OPEX | Operating expenditure, spending on the day to day operational activities such as salaries and wages, repairs and maintenance, general expenses |
| PBO | Public benefit organisations |
| PMS | Performance Management System |
| PPP | Public- Private Partnerships |
| RSC | Regional Services Council |
| SA | South Africa |
| SALGA | South African Local Government Association |
| SARB | South African Reserve Bank |
| SDBIP | Service Delivery and Budget Implementation Plan, a detailed plan containing quarterly performance targets and monthly budget estimates |
| SMME | Small, Micro and Medium Enterprises |
| VOTE | Segments (Departments/Municipal Entities/Programmes) into which a budget is divided for the appropriation of funds |

List of Votes

Economic Development
Environment and Infrastructure
Transport Department
Community Development
Health
Social Development
Group Forensic Investigation Services
Ombudsman
City Manager
Speaker: Legislative Arm of Council
Group Information Communication Technology
Group Finance
Group Corporate and Shared Services
Housing
Development Planning
Public Safety
Municipal Entities Accounts
City Power
Johannesburg Water
Pikitup
Johannesburg Roads Agency
Metrobus
Johannesburg Parks and Zoo
Johannesburg Development Agency
Johannesburg Property Company
Metropolitan Trading Company
Joburg Market
Johannesburg Social Housing Company
Joburg City Theatres
Joburg Tourism

Purpose

The purpose of this document is to submit the 2021/22 Medium-Term Budget for approval.

The Budget has been compiled within the framework of the Municipal Financial Management Act (MFMA), Municipal Budget and Reporting Regulations (MBRR).

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE SUMMARY

It is almost a year since the national declaration by the President of the Republic of COVID-19 as a pandemic, and the world is yet to experience the devastating effect of this disaster. Promising innovations in the areas of technology and biomedical fields are starting to yield the required outcomes. However, the world remains vulnerable to social ills such as inequalities, poverty and devastating effects of stagnant growth. The pandemic is arriving at economies that were already fragile, in a world that was dominated by inequalities, and in an environment where the economies were failing to sustain the livelihood of their citizen. Economic growth remains a challenge especially in the areas of youth empowerment, and gender emancipation. South Africa's response has been to contain the debilitating effect of the pandemic, strengthen the response of the public health system, and build a social net for the most fragile. Economic recovery remains a focus of the current resource allocation framework, and the City therefore seek to maximise the impact of infrastructure investment and focus on few areas with a view of creating long terms social and economic upliftment. Likewise national and provincial governments have identified future cities to improve development legacy. The City is adopting an aggressive approach of combining programmes spatially with a view of magnifying impact building on programmes previously implemented.

GDS 2040 set the foundations of our programmes and the Government of Local Unity drives the implementation process as part of the strategic agenda to improve the lived experience of residence of Johannesburg. The IDP and the Budget become instrument of transforming these visions into reality in the short to medium term. The City remains committed to the eradication of poverty, upliftment of the economy and the vulnerable, social inclusion and placing the City at international level. With the proposed resources, the City seeks to enhance its pace in service delivery, deal decisively with public perceptions, and promote adequate service delivery standards.

At administrative level, the resource allocation process has been guided by the accelerated service delivery model. It has been observed that there has been a gradual deterioration of service delivery that needs to be arrested, especially in potholes, query resolution, repairs and maintenance, increasing elements of informality, lawlessness, and infrastructure backlog. While some of these challenges will require time to perfect, the City recognizes that the resident of Johannesburg is becoming impatient and is rising to that call. One of the major challenges is creating alignment in the governance structures of the City, for example entities are established as agent of service delivery, regionalization seeks to extend the presence of the City within its communities. Issues of alignment had been creating disjuncture between the two, and the City is closing gap in that area. Furthermore, the Cities' entities are being progressively empowered to lead in their areas in query resolution. Additionally, management is ramping up oversight capacity in governance- oriented department to strengthen programme implementation capacity, improve oversight and develop the capacity of early detection of the problems. The issue of unequal service delivery experiences within the same municipality is being dealt with including the decay of certain regions.

The nature of service delivery pressures has not changed much per region, however, by the City's own admission not much feedback had been given to communities. Beside resources, there are intergovernmental processes, service standards level, and demarcation or regional issues that play itself in service delivery. Where necessary communities should be empowered accordingly as part of managing their expectations and reducing vulnerability. The City remain focused on service delivery, and its major challenges remain improvement of services and economic infrastructure, housing, social cohesion and improving the lived experience in Johannesburg. With improved leadership we just hope to achieve such goals.

In finalizing this budget, the City has entered into a compact with its management that this time it will not fail the residents of the City, it has re-organised its presence, and continues to strengthen what it knows is working. The City has further interrogated itself to test its relevance in future - the City remains a hub of economic development, of industrial activity, and a contributor to the country's gross domestic product. And therefore, it need to maintain that reputation. Underspensing by departments and entities of the very little resources available remains a problem and cannot be justified to the poor especially where government had made available grants for that purpose. Poverty and informality degrade people, it strips people their dignity, results in hopelessness and should be dealt at with all costs. Opportunities for the young are created in all forms to build future cities. It is in this context that as Johannesburg is embracing the smart cities' concept. Joburg+ is re-energised to deal with perceptions of lawlessness in the City, crime and vandalism of public property. For a long time, the City has been confronted with perceptions of aging fleet, and illegal dumping. Foundation to resolve some of these problem in the 2020/21 adjustment budget are being ramped up to increase visibility. Land invasion and vandalism of public infrastructure in all forms need to stop and cannot be justified.

The COVID-19 pandemic poses challenges particularly in the area of revenue generation and cost containment. There has been a loss of revenue from rental of municipal facilities and property rates collection, reduced revenue consumption for water and electricity, contracting economy on household disposable income level and ability to pay for municipal services , pressure on collection levels, indirect impact of lockdown regulations on revenue raising ability and increased revenue foregone in providing indigency support and relief measures to customers. The tariffs have been reviewed to balance sustainability and affordability. The City remains very sensitive to the kind of environment our rate payers find themselves in. On the other side due to increased demand of debt worldwide by government, pricing of new debt is becoming expensive. Additional pressures are experienced on municipal expenditure, sustaining the support that is part of containing the spread of COVID -19, the frequency of service provision in informal settlements and delays in project implementation. In spite of these challenges, efforts are made to ensure that the City emerge victorious.

Electricity provision remains the country's major challenge, and the City is no different. Instability of electricity in this kind of environment further exacerbate the situation especially for businesses that are ailing. The private sector had not utilized much of the government packaged support based on required recovery lag, and if there are structural challenges such as labour and electricity, then the challenge of unemployment is compounded. The City will do all what is within its power to contain these kinds of challenges.

The City continues to be committed to aggressive service delivery, enhancing and reviving economic nodes and precincts, aiming at improving its service standard levels, responsive to the challenges facing youth, gender, and economic development, de-risking the unemployed and creating opportunities, and improving the stature of the organization locally and internationally. Old age homes and hostels need to modernize to align to the kind of citizen envisage. Few nodes will be added in our programmes as part of a conscious effort in reviving spatially certain regions within the City while effort to sustain the previous program is not spared. The City is responsive to any form of gender-based violence and programmes have been conceptualized as part of the immediate response to creating foundations of modern society based on principles of equality. The 'new normal' also mean new ways of doing things with emphasis of alternative work platform and protecting the vulnerable members. The budget proposals remain responsive to all dimensions, including interest of partners. The programs proposed seek to improve the lived experience of Johannesburg residences, put relevance of the digital and information age to residents, responds to the neglected areas of the society, and develop the necessary organizational capability.

1.2 OPERATING BUDGET FRAMEWORK

The proposed operating revenue budget is approximately R65.9 billion and the operating expenditure budget is totalling R65.1 billion for the 2021/22 financial year. Revenue is increasing by 8.1% and expenditure by 7.1% over the 2020/21 financial year. The table below sets out the Medium-Term Revenue and Expenditure Budget for the 2021/22 - 2023/24 financial years.

| | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | % | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|--|--|----------------------------|--------|------------------------------|------------------------------|
| Revenue | 60 905 717 | 65 846 786 | 8.1% | 69 986 901 | 73 773 527 |
| Internal revenue | 8 444 237 | 8 975 784 | 6.3% | 9 425 470 | 9 839 157 |
| | 69 349 954 | 74 822 570 | 7.9% | 79 412 371 | 83 612 684 |
| Expenditure | 60 801 510 | 65 137 354 | 7.1% | 68 943 497 | 72 765 390 |
| Internal expenditure | 8 444 237 | 8 975 784 | 6.3% | 9 425 470 | 9 839 157 |
| | 69 245 746 | 74 113 138 | 7.0% | 78 368 967 | 82 604 547 |
| Surplus (Deficit) | 104 208 | 709 432 | | 1 043 405 | 1 008 137 |
| Taxation | 72 256 | 225 944 | 212.7% | 497 533 | 568 913 |
| Surplus (Deficit) for the year | 31 952 | 483 488 | | 545 872 | 439 224 |
| Capital grants and contributions | 3 027 503 | 2 525 478 | | 3 121 165 | 3 259 148 |
| Surplus (Deficit) for the year including capital grants and contributions | 3 059 455 | 3 008 966 | | 3 667 037 | 3 698 372 |

The City is budgeting for a surplus (before taxation and capital grants) of R709.4 million for 2021/22. The surplus will be applied towards the City's working capital and funding of capital investment.

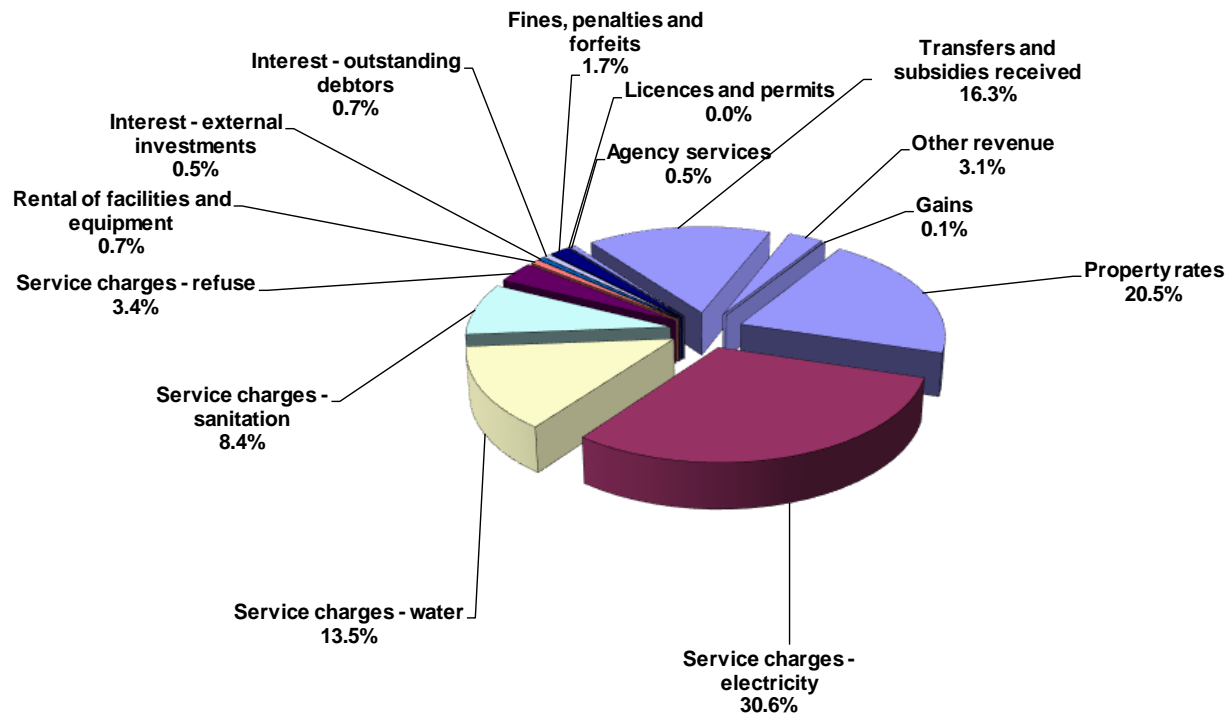
Revenue Analysis

In 2020/21, the direct revenues were budgeted at R61 billion with revenue estimated to be R65.9 billion in 2021/22.

| Revenue | Adjusted Budget 2020/21 R million | Budget 2021/22 R million | % | Estimate 2022/23 R million | Estimate 2023/24 R million |
|------------------------------------|--|--------------------------------|-------|----------------------------------|----------------------------------|
| Property rates | 13 215 | 13 479 | 2.0% | 14 072 | 14 706 |
| Service charges - electricity | 17 178 | 20 164 | 17.4% | 22 688 | 24 641 |
| Service charges - water | 8 342 | 8 909 | 6.8% | 9 301 | 9 719 |
| Service charges - sanitation | 5 192 | 5 545 | 6.8% | 5 789 | 6 049 |
| Service charges - refuse | 2 129 | 2 242 | 5.3% | 2 340 | 2 446 |
| Rental of facilities and equipment | 461 | 487 | 5.7% | 508 | 531 |
| Interest - external investments | 317 | 331 | 4.3% | 345 | 361 |
| Interest - outstanding debtors | 413 | 429 | 4.0% | 447 | 466 |
| Fines, penalties and forfeits | 1 102 | 1 118 | 1.5% | 1 167 | 1 220 |
| Licences and permits | 8 | 9 | 4.3% | 9 | 10 |
| Agency services | 336 | 350 | 4.3% | 365 | 382 |
| Transfers and subsidies received | 10 241 | 10 724 | 4.7% | 10 822 | 11 017 |
| Other revenue | 1 940 | 2 027 | 4.5% | 2 099 | 2 193 |
| Gains | 33 | 33 | | 33 | 33 |
| Total revenue | 60 906 | 65 847 | 8.1% | 69 987 | 73 774 |

The increase of 8.1% in total revenue is made up of the 2% increase in property rates, 17.4% in electricity revenue, 6.8% increase in water revenue, 6.8% increase in sanitation revenue, 5.3% increase in refuse, 5.7% increase in rental of facilities, 4.3% increase in interest external investments, 4% increase in interest outstanding debtors, 1.5% increase in fines, 4.3% increase in licences and permits, 4.3% increase in agency services, 4.7% increase in transfers received and 4.5% increase in other revenue.

The graph below reflects the percentages per revenue category of the total revenue of the City.



The 2021/22 revenue budget for property rates, electricity, water, sewerage and refuse amounts to R50.3 billion and it represents approximately 76.4% of the total revenue budget of R65.9 billion.

The table below sets out the average tariff increases for 2021/22 - 2023/24 financial years.

| Service | Base Year 2020/21 | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
|----------------|----------------------|------------------------|---------------------------|---------------------------|
| Property rates | 4.00% | 2.00% | 4.40% | 4.50% |
| Electricity | 6.23% | 14.59% | 10.00% | 10.00% |
| Water | 6.60% | 6.80% | 4.40% | 4.50% |
| Sanitation | 6.60% | 6.80% | 4.40% | 4.50% |
| Refuse | 5.20% | 4.30% | 4.40% | 4.50% |

The proposed tariff increases in the table above are averages, i.e. some customers may pay more and others less than the average.

Property rates: Projected property rates revenue is estimated at R13.5 billion, approximately 2% increase from the 2020/21 financial year. The increase is based on an average property rates tariff increase of 2%. The increase includes improvements made to properties, subdivisions, consolidations and new properties.

Service charges - electricity: The projected electricity revenue of R20.2 billion is a 17.4% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase for electricity of 14.6%, the strategic drive to reduce total electricity losses to a level of 24% in the 2021/22 financial year and turnaround strategy programmes to enhance revenue and profitability of the company. The average bulk purchase price increase from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities) is assumed at 14.6%.

Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R14.5 billion, approximately 6.8% increase from the 2020/21 financial year. The increase is based on an average tariff increase of 6.8%, based on a proposed Rand Water tariff increase of 5.8% and an estimated population growth increase of 1%.

Service charges - refuse: The projected refuse revenue of R2.2 billion is a 5.3% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase of 4.3%, the year-to-date performance and a proposed stepped tariff to ensure affordability for lower priced properties.

Rental of facilities are increasing by approximately 5.7% and is mainly due to the increase in rental housing units and the increase in revenues on leases.

Interest earned increased by R30 million in line with payment and liquidity levels of the City.

Income from fines, penalties and forfeits increased with an amount of R16.1 million or 1.5% from the 2020/21 financial year.

Operating grants are increasing by R483.5 million or 4.7% from the 2020/21 financial year.

The table below reflects the transfers and subsidies received for 2021/22 - 2023/24 financial years.

| Transfers and subsidies received | Adjusted Budget 2020/21 R million | Budget 2021/22 R million | % | Estimate 2022/23 R million | Estimate 2023/24 R million |
|--|---|--------------------------------|--------|----------------------------------|----------------------------------|
| Equitable share | 5 904 | 5 468 | -7.4% | 5 933 | 6 080 |
| Levy Replacement | 3 683 | 3 921 | 6.5% | 4 105 | 4 123 |
| Finance Management | 1 | 1 | 0.0% | 1 | 1 |
| Public Transport Network Grant: Opex | 409 | 1 009 | 146.6% | 452 | 479 |
| EPWP | 20 | 9 | -57.0% | | |
| Energy Efficiency and Demand Side Management Grant | 9 | 10 | 11.1% | 10 | |
| Infrastructure Skills Development | 7 | 8 | 7.1% | 8 | 8 |
| Recap of Comm Libraries Cond Grant | 11 | 12 | 16.5% | 12 | 13 |
| Libraries Plan | 10 | 9 | -5.3% | 10 | 10 |
| Primary Health | 144 | 154 | 6.6% | 160 | 167 |
| HIV AIDS | 27 | 28 | 2.0% | 29 | 31 |
| United Nations Environment Programme | 15 | 16 | 4.2% | 16 | 17 |
| Other | 1 | 81 | | 86 | 89 |
| Total revenue | 10 241 | 10 724 | 4.7% | 10 822 | 11 017 |

Other revenue reflects an increase of R87.6 million or 4.5%.

The tariffs for minor services will mainly increase in line with estimated inflation of 4.3%.

Expenditure Analysis

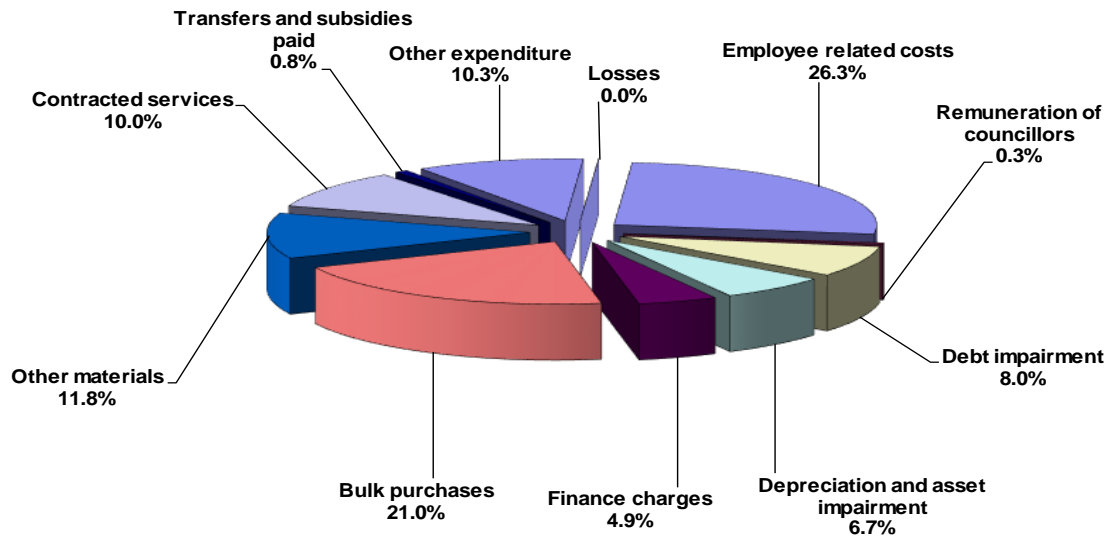
The City adopted the 2020/21 Adjusted Operating Budget of R60.9 billion. 2021/22 presents a budget of R65.1 billion, an increase of 7.1% from the 2020/21 adjusted budget.

| Expenditure | Adjusted Budget 2020/21 R million | Budget 2021/22 R million | % | Estimate 2022/23 R million | Estimate 2023/24 R million |
|-----------------------------------|---|--------------------------------|--------|----------------------------------|----------------------------------|
| Employee related costs | 16 211 | 17 118 | 5.6% | 17 875 | 18 679 |
| Remuneration of councillors | 177 | 187 | 5.8% | 195 | 204 |
| Debt impairment | 5 047 | 5 183 | 2.7% | 5 432 | 5 704 |
| Depreciation and asset impairment | 4 147 | 4 333 | 4.5% | 4 583 | 4 788 |
| Finance charges | 3 050 | 3 178 | 4.2% | 3 318 | 3 467 |
| Bulk purchases | 18 707 | 13 700 | -26.8% | 15 002 | 16 402 |
| Other materials | 762 | 7 696 | 909.5% | 8 033 | 8 395 |
| Contracted services | 6 232 | 6 500 | 4.3% | 7 024 | 7 307 |
| Transfers and subsidies paid | 53 | 512 | 862.1% | 535 | 559 |
| Other expenditure | 6 414 | 6 729 | 4.9% | 6 946 | 7 260 |
| Losses | | | -9.7% | | |
| Total expenditure | 60 802 | 65 137 | 7.1% | 68 943 | 72 765 |

The increase of 7.1% in expenditure is a result of the increase in employee related cost 5.6%, remuneration of councillors 5.8%, debt impairment 2.7%, depreciation 4.5%, finance charges 4.2%, bulk purchases -26.8% (Eskom/Kelvin Power Station), other materials 909.5%, contracted services 4.3%, grants and subsidies paid increased by R459 million mainly in line with the PTNG grant revenue increase (PTNG) and other expenditure increased by 4.9%.

Rand Water purchases were previously reflected under bulk purchases and is now reflected under other materials (inventory consumed) in terms of mSCOA classifications. In line with the remuneration of the Public Office Bearers Act, there is no expected increase for councillors in the 2021/22 FY. The 5,8% increase is as a result of transfer of other councillors from the Office of City Manager to Legislature.

The graph below reflects the percentages per expenditure category of the total expenditure of the City.



Repairs and Maintenance

Repairs and maintenance as a percentage of PPE is averaging 4.7% over the medium-term budget. 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. The following table is a consolidation of all the expenditures associated with repairs and maintenance:

| Description R thousand | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|------------------|--------------------|---|------------------------|------------------------|
| | 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</u> | | | | | | |
| Roads Infrastructure | 860 350 | 831 322 | 831 322 | 848 754 | 886 915 | 926 190 |
| Storm water Infrastructure | 256 700 | | | | | |
| Electrical Infrastructure | 595 375 | 1 018 025 | 1 018 025 | 1 013 914 | 1 041 582 | 1 088 445 |
| Water Supply Infrastructure | 740 284 | 636 750 | 636 750 | 658 905 | 686 657 | 717 541 |
| Sanitation Infrastructure | 811 655 | 206 600 | 206 600 | 214 447 | 223 858 | 233 907 |
| Solid Waste Infrastructure | 8 136 | 469 | 469 | 479 | 499 | 520 |
| Information and Communication Infrastructure | 15 171 | 455 649 | 455 649 | 106 788 | 111 485 | 116 501 |
| Community Facilities | 327 778 | 263 035 | 263 035 | 242 904 | 253 230 | 265 144 |
| Heritage Assets | 2 158 | 1 171 | 1 171 | 1 222 | 1 276 | 1 333 |
| Other Assets | 882 833 | 184 443 | 184 443 | 158 328 | 165 296 | 172 741 |
| Total | 4 500 440 | 3 597 465 | 3 597 465 | 3 618 798 | 3 760 267 | 3 929 316 |

Financial Position

The table below reflects the summary of the proposed financial position.

| Financial position | Adjusted Budget 2020/21 R million | Budget 2021/22 R million | Estimate 2022/23 R million | Estimate 2023/24 R million |
|-------------------------------|---|--------------------------------|----------------------------------|----------------------------------|
| Total current assets | 18 231 | 17 735 | 17 744 | 16 959 |
| Total non current assets | 85 673 | 89 278 | 92 245 | 96 663 |
| Total current liabilities | 14 593 | 17 208 | 16 617 | 15 591 |
| Total non current liabilities | 29 056 | 27 966 | 27 866 | 28 827 |
| Community wealth/equity | 60 255 | 61 839 | 65 506 | 69 204 |

The projected current ratio over the medium term is projected to be above 1:1. Cash reserves are used to fund capital investment, hence no material improvement in the current ratio.

Cash Flow

The table below reflects the summary of the proposed cash flow.

| Cash flow | Adjusted Budget 2020/21 R million | Budget 2021/22 R million | Estimate 2022/23 R million | Estimate 2023/24 R million |
|--|---|--------------------------------|----------------------------------|----------------------------------|
| Net cash from (used) operating | 5 702 | 6 262 | 7 965 | 7 446 |
| Net cash from (used) investing | (7 414) | (8 121) | (6 976) | (7 158) |
| Net cash from (used) financing | 1 162 | 1 721 | (930) | (291) |
| Cash/cash equivalents at the year begin: | 5 491 | 4 840 | 4 701 | 4 760 |
| Cash/cash equivalents at the year end | 4 941 | 4 701 | 4 760 | 4 756 |

The cash of the City is projected to be approximately R4.7 billion at the end of the 2021/22 financial year. It will be approximately R4.8 billion in the outer year. Cash reserves are applied towards capital infrastructure spending.

To achieve financial stabilisation and long-term sustainability the City has a set of parameters within which financial planning should be aligned. These key financial indicators are included in the table below.

| Key Financial Indicators | | | | | | |
|--|-------------------|-------------------------------|-----------------|-------------------|---------------------|---------------------|
| Ratios | Actual 2019/20 | Adjusted Budget 2020/21 | Bench- marks | Budget 2021/22 | Estimate 2022/23 | Estimate 2023/24 |
| Current ratio | 1:1 | 1.2:1 | 1.5 - 2:1 | 1:1 | 1.1:1 | 1.1:1 |
| Solvency ratio | 2.3:1 | 2.4:1 | Above 2:1 | 2.4:1 | 2.5:1 | 2.6:1 |
| Debt to Revenue ratio | 40% | 39% | Below 45% | 38% | 35% | 32% |
| Remuneration as % of Total Operating Expenditure ratio | 27.4% | 26.9% | 25% - 40% | 26.5% | 26.0% | 25.7% |
| Repairs and Maintenance as a % of PPE ratio | 3.7% | 4.6% | 8% | 4.7% | 4.6% | 4.6% |
| Capital cost (interest and redemption) as a % of total operating expenditure | 7% | 8% | 6% - 8% | 7% | 10% | 9% |
| Net Operating Surplus Margin | 2% | 0% | Above 0% | 1% | 1% | 1% |
| Cash / Cost coverage (days) | 41.9 | 33.8 | 30 - 90 days | 30.4 | 29.1 | 27.5 |

1.3 CAPITAL EXPENDITURE

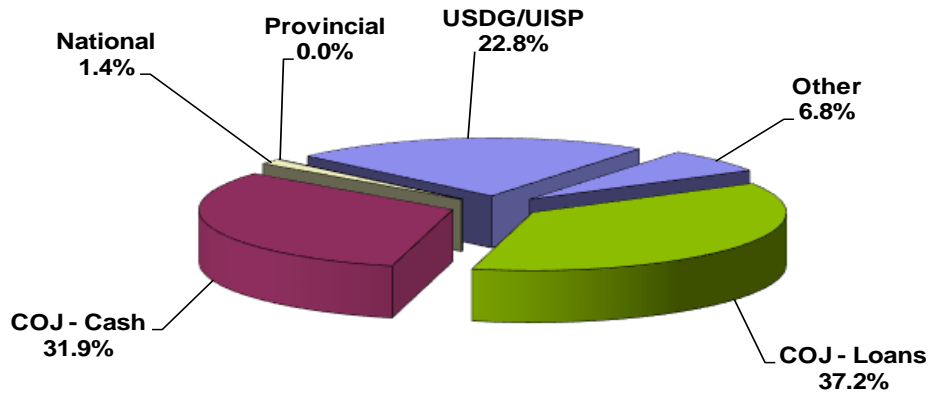
The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The table below reflects the medium term capital budget over the next three years.

| Funding source | Adj Bud 2020/21 R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|--------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| Loan funding | 3 000 000 | 3 032 000 | 2 751 000 | 2 594 000 |
| CRR and surplus cash | 1 620 442 | 2 600 000 | 2 672 000 | 2 949 000 |
| Grants and contributions | 3 027 503 | 2 525 478 | 3 121 165 | 3 259 148 |
| Total | 7 647 945 | 8 157 478 | 8 544 165 | 8 802 148 |

The capital budget of the City projects a spending plan of approximately R25.5 billion over the next three-year period. The capital budget for the 2021/22 financial year amounts to approximately R8.2 billion. Approximately R5.6 billion of the capital budget will be funded by the City and R2.5 billion from grants and public contributions.

Funding Sources for 2021/22



- R3 billion of capital will be funded from loans;
- R2.6 billion of capital will be funded through cash surpluses;
- R112.8 million will be funded from grants received from National (PTIS - R56.3 million and NDPG - R56.6 million);
- R1.2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R646.4 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R553.2 million will be funded from other sources (public and bulk service contributions).

ANNUAL BUDGET TABLES

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2021/22 budget and the MTB.

Table A1: Consolidated Budget Summary

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousands | | | | | |
| Financial Performance | | | | | |
| Property rates | 13 215 032 | 13 215 032 | 13 479 333 | 14 072 423 | 14 705 682 |
| Service charges | 32 423 578 | 32 840 434 | 36 859 015 | 40 117 265 | 42 854 672 |
| Investment revenue | 327 554 | 317 245 | 330 905 | 345 465 | 361 011 |
| Transfers recognised - operational | 9 923 671 | 10 240 533 | 10 724 018 | 10 821 574 | 11 017 170 |
| Other own revenue | 4 860 716 | 4 292 474 | 4 453 515 | 4 630 174 | 4 834 991 |
| Total Revenue (excluding capital transfers and contributions) | 60 750 551 | 60 905 717 | 65 846 786 | 69 986 901 | 73 773 527 |
| Employee costs | 15 982 485 | 16 211 052 | 17 118 019 | 17 874 853 | 18 679 208 |
| Remuneration of councillors | 176 716 | 176 716 | 187 015 | 195 245 | 204 031 |
| Depreciation & asset impairment | 4 449 628 | 4 147 101 | 4 332 706 | 4 582 702 | 4 788 078 |
| Finance charges | 3 034 846 | 3 050 462 | 3 177 846 | 3 317 670 | 3 466 966 |
| Inventory consumed and bulk purchases | 21 404 070 | 19 469 074 | 21 396 860 | 23 035 745 | 24 797 126 |
| Transfers and grants | 56 852 | 53 248 | 512 293 | 534 833 | 558 900 |
| Other expenditure | 15 521 625 | 17 693 857 | 18 412 616 | 19 402 448 | 20 271 081 |
| Total Expenditure | 60 626 223 | 60 801 510 | 65 137 354 | 68 943 497 | 72 765 390 |
| Surplus/(Deficit) | 124 328 | 104 208 | 709 432 | 1 043 405 | 1 008 137 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2 229 600 | 2 638 977 | 1 972 300 | 2 598 597 | 2 702 148 |
| 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) | 384 326 | 388 526 | 553 178 | 522 568 | 557 000 |
| Surplus/(Deficit) for the year | 2 738 254 | 3 131 711 | 3 234 910 | 4 164 570 | 4 267 285 |
| Capital expenditure & funds sources | | | | | |
| Capital expenditure | 7 458 560 | 7 647 945 | 8 157 478 | 8 544 165 | 8 802 148 |
| Transfers recognised - capital | 2 613 926 | 3 027 503 | 2 525 478 | 3 121 165 | 3 259 148 |
| Borrowing | 3 000 000 | 3 000 000 | 3 032 000 | 2 751 000 | 2 594 000 |
| Internally generated funds | 1 844 634 | 1 620 442 | 2 600 000 | 2 672 000 | 2 949 000 |
| Total sources of capital funds | 7 458 560 | 7 647 945 | 8 157 478 | 8 544 165 | 8 802 148 |
| Financial position | | | | | |
| Total current assets | 17 158 109 | 18 231 341 | 17 735 260 | 17 743 790 | 16 958 725 |
| Total non current assets | 87 714 952 | 85 672 538 | 89 277 813 | 92 244 928 | 96 662 990 |
| Total current liabilities | 14 659 110 | 14 592 531 | 17 208 272 | 16 617 046 | 15 590 908 |
| Total non current liabilities | 31 064 455 | 29 056 045 | 27 966 068 | 27 865 902 | 28 826 665 |
| Community wealth/Equity | 59 149 495 | 60 255 304 | 61 838 733 | 65 505 770 | 69 204 142 |
| Cash flows | | | | | |
| Net cash from (used) operating | 6 364 485 | 5 313 142 | 6 261 667 | 7 965 113 | 7 445 714 |
| Net cash from (used) investing | -7 258 993 | -7 025 317 | -8 120 901 | -6 976 348 | -7 158 472 |
| Net cash from (used) financing | 1 161 687 | 1 161 714 | 1 721 018 | -929 859 | -291 265 |
| Cash/cash equivalents at the year end | 6 357 986 | 4 940 669 | 4 701 465 | 4 760 370 | 4 756 347 |
| Cash backing/surplus reconciliation | | | | | |
| Cash and investments available | 8 579 498 | 6 254 976 | 5 809 833 | 4 874 391 | 5 274 359 |
| Application of cash and investments | 6 278 736 | 3 063 640 | 4 227 150 | 2 948 582 | 4 271 947 |
| Balance - surplus (shortfall) | 2 300 762 | 3 191 336 | 1 582 683 | 1 925 809 | 1 002 412 |
| Asset management | | | | | |
| Asset register summary (WDV) | 83 134 538 | 82 195 716 | 85 682 447 | 89 643 910 | 93 657 980 |
| Depreciation | 4 449 628 | 4 147 101 | 4 332 706 | 4 582 702 | 4 788 078 |
| Renewal and Upgrading of Existing Assets | 3 826 080 | 4 222 506 | 3 487 510 | 3 880 258 | 4 161 273 |
| Repairs and Maintenance | 4 500 440 | 3 686 538 | 3 752 000 | 3 899 332 | 4 074 642 |

Explanatory notes to table A1: Budget Summary

1. Table A1 is a budget summary and provides an overview of the City's budget that includes all major financial components (i.e. operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. 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 is positive over the medium term;
 - b. The capital budget is approximately R8.2 billion in 2021/22 and R8.8 billion in 2023/24;
 - c. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget;
 - d. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years; and
 - e. The cash of the City is projected to be approximately R4.7 billion at the end of the 2021/22 financial year. It will be approximately R4.8 billion in the outer year.
3. The City's cash backing / surplus reconciliation over the medium-term budget shows a positive outcome, which is an indication that the City will be able to afford its commitments over the next three years.

Table A2: Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

| Functional Classification Description R thousand | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Revenue - Functional | | | | | |
| Governance and administration | 23 369 046 | 39 910 125 | 40 923 253 | 43 177 940 | 44 828 610 |
| Executive and council | 166 | 1 291 953 | 1 075 413 | 1 423 633 | 1 639 972 |
| Finance and administration | 23 368 880 | 38 618 172 | 39 847 840 | 41 754 307 | 43 188 638 |
| Community and public safety | 3 116 429 | 1 851 911 | 1 955 026 | 1 967 666 | 2 100 121 |
| Community and social services | 105 788 | 99 229 | 113 340 | 121 644 | 133 322 |
| Sport and recreation | 85 290 | 54 162 | 103 581 | 78 555 | 121 387 |
| Public safety | 1 531 375 | 1 121 045 | 1 137 961 | 1 188 032 | 1 241 494 |
| Housing | 1 185 213 | 512 681 | 528 112 | 550 002 | 573 269 |
| Health | 208 763 | 64 794 | 72 032 | 29 433 | 30 649 |
| Economic and environmental services | 2 964 098 | 1 814 193 | 1 691 227 | 1 627 501 | 1 690 161 |
| Planning and development | 876 937 | 484 210 | 397 940 | 408 630 | 419 545 |
| Road transport | 2 000 661 | 1 328 803 | 1 292 057 | 1 217 584 | 1 269 270 |
| Environmental protection | 86 500 | 1 179 | 1 231 | 1 287 | 1 346 |
| Trading services | 33 914 903 | 19 586 194 | 23 001 545 | 25 496 510 | 27 537 606 |
| Energy sources | 17 703 102 | 17 456 945 | 20 759 748 | 23 156 080 | 25 091 848 |
| Water management | 8 445 470 | | | | |
| Waste water management | 5 630 314 | | | | |
| Waste management | 2 136 018 | 2 129 249 | 2 241 797 | 2 340 430 | 2 445 758 |
| Other | | 770 798 | 801 212 | 838 449 | 876 177 |
| Total Revenue - Functional | 63 364 477 | 63 933 220 | 68 372 264 | 73 108 066 | 77 032 675 |
| Expenditure - Functional | | | | | |
| Governance and administration | 11 036 434 | 23 054 045 | 23 875 394 | 25 432 657 | 26 590 907 |
| Executive and council | 2 016 409 | 2 984 764 | 3 021 268 | 3 254 818 | 3 355 665 |
| Finance and administration | 8 917 526 | 19 957 703 | 20 739 351 | 22 058 159 | 23 110 176 |
| Community and public safety | 11 619 100 | 7 433 888 | 7 676 592 | 8 014 088 | 8 374 665 |
| Community and social services | 1 983 293 | 1 269 538 | 1 308 752 | 1 366 127 | 1 427 585 |
| Sport and recreation | 1 219 272 | 330 453 | 344 682 | 359 843 | 376 033 |
| Public safety | 5 815 666 | 3 128 607 | 3 234 160 | 3 376 460 | 3 528 398 |
| Housing | 1 387 922 | 1 691 261 | 1 736 676 | 1 813 077 | 1 894 676 |
| Health | 1 212 947 | 1 014 029 | 1 052 322 | 1 098 581 | 1 147 972 |
| Economic and environmental services | 6 054 507 | 3 807 561 | 4 842 734 | 5 060 443 | 5 287 500 |
| Planning and development | 1 509 119 | 971 590 | 1 006 721 | 1 050 278 | 1 097 509 |
| Road transport | 4 401 507 | 2 565 821 | 3 554 622 | 3 716 395 | 3 883 013 |
| Environmental protection | 143 881 | 270 150 | 281 391 | 293 770 | 306 978 |
| Trading services | 31 979 590 | 26 043 160 | 28 359 752 | 30 297 738 | 32 416 545 |
| Energy sources | 16 951 932 | 15 296 428 | 16 839 440 | 18 214 208 | 19 789 284 |
| Water management | 7 317 522 | 7 710 914 | 8 118 190 | 8 474 103 | 8 855 362 |
| Waste water management | 4 878 348 | 592 755 | 611 591 | 611 475 | 639 070 |
| Waste management | 2 831 788 | 2 443 063 | 2 790 531 | 2 997 952 | 3 132 829 |
| Other | | 535 112 | 608 826 | 636 104 | 664 686 |
| Total Expenditure - Functional | 60 689 632 | 60 873 766 | 65 363 298 | 69 441 030 | 73 334 303 |
| Surplus/(Deficit) for the year | 2 674 845 | 3 059 455 | 3 008 966 | 3 667 037 | 3 698 372 |

Explanatory notes to table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The standard classification divides the municipal services into functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile "whole of government" report.

- The total revenue on this table includes capital transfers and expenditure includes taxation.

The table below reflects the surplus/(deficit) of trading services accounts.

| Description R thousand | 2016/17 | 2017/18 | 2018/19 | Current Year 2019/20 | | 2020/21 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| Electricity | | | | | | | | |
| Revenue (incl. capital grants) | 14 403 | 15 219 | 16 468 | 17 605 | 17 605 | 20 707 | 23 225 | 25 173 |
| Expenditure | 14 390 | 14 796 | 15 899 | 16 908 | 16 908 | 18 901 | 20 765 | 22 495 |
| Surplus/(Deficit) for the year | 13 | 423 | 570 | 697 | 697 | 1 806 | 2 461 | 2 679 |
| % Surplus/(Deficit) | 0.1% | 2.8% | 3.5% | 4.0% | 4.0% | 8.7% | 10.6% | 10.6% |
| Water and Wastewater Management | | | | | | | | |
| Revenue (incl. capital grants) | 10 205 | 11 718 | 12 858 | 13 708 | 13 708 | 14 627 | 15 271 | 15 958 |
| Expenditure | 9 124 | 10 397 | 12 206 | 12 207 | 12 207 | 12 760 | 13 293 | 13 891 |
| Surplus/(Deficit) for the year | 1 082 | 1 322 | 652 | 1 501 | 1 501 | 1 867 | 1 978 | 2 067 |
| % Surplus/(Deficit) | 10.6% | 11.3% | 5.1% | 11.0% | 11.0% | 12.8% | 13.0% | 13.0% |
| Waste management | | | | | | | | |
| Revenue (incl. capital grants) | 1 647 | 1 919 | 2 037 | 2 167 | 2 167 | 2 281 | 2 381 | 2 488 |
| Expenditure | 1 994 | 2 265 | 2 617 | 2 916 | 2 916 | 3 261 | 3 505 | 3 663 |
| Surplus/(Deficit) for the year | -346 | -347 | -580 | -750 | -750 | -980 | -1 124 | -1 175 |
| % Surplus/(Deficit) | -21.0% | -18.1% | -28.4% | -34.6% | -34.6% | -43.0% | -47.2% | -47.2% |

- The electricity trading surplus is R1.8 billion, R2.5 billion and R2.7 billion over the medium.
- The surplus on the water and wastewater management account are increasing over the medium term translating into a surplus of R1.9 billion, R2 billion and R2.1 billion for each of the respective financial years.
- The deficit on waste management is relatively stable over the medium term from R980 million in 2021/22 to R1.2 billion in 2023/24. The deficit of waste management is cross subsidised by the property rates account.
- The surpluses on the trading accounts are utilised as an internal funding source for the capital investment (asset renewal, refurbishment, and the development of new asset infrastructure).

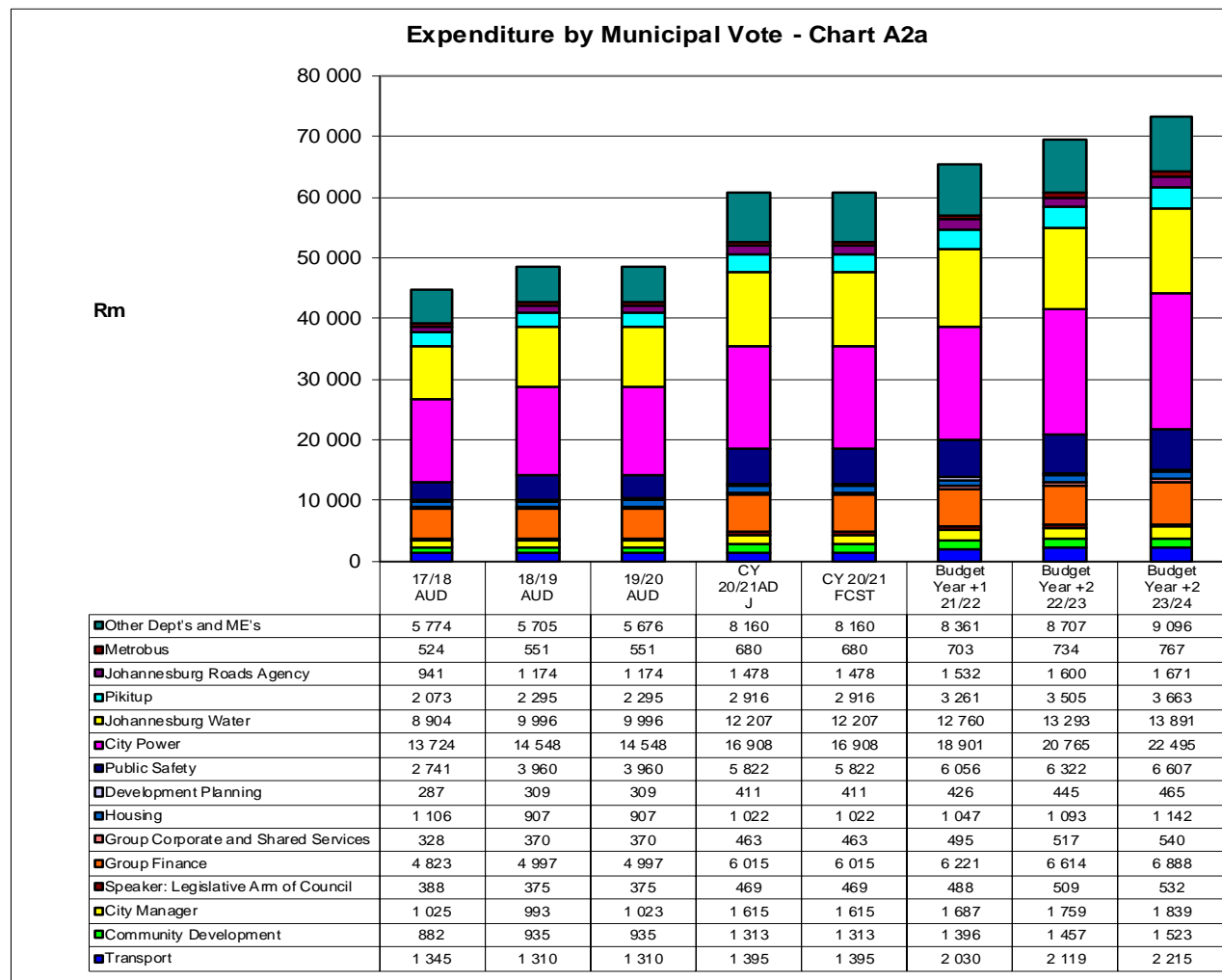
5. Table A3: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| Revenue by Vote | | | | | |
| Vote 1 - Economic Development | 19 819 | 19 819 | 8 529 | – | – |
| Vote 2 - Environment, Infrastructure and Services | 86 500 | 85 500 | 67 510 | 49 840 | 40 193 |
| Vote 3 - Transport | 1 243 524 | 1 085 516 | 1 207 658 | 1 259 927 | 1 314 011 |
| Vote 4 - Community Development | 55 717 | 58 083 | 53 015 | 119 762 | 57 203 |
| Vote 5 - Health | 208 763 | 210 064 | 226 864 | 190 618 | 199 088 |
| Vote 6 - Social Development | 689 | 689 | 719 | 751 | 785 |
| Vote 7 - Group Forensic Investigation Services | – | – | – | – | – |
| Vote 8 - Office of the Ombudsman | – | – | – | – | – |
| Vote 9 - City Manager | 166 | 23 000 | 80 361 | 119 969 | 88 714 |
| Vote 10 - Speaker: Legislative Arm of Council | – | – | – | – | – |
| Vote 11 - Group Information and Communication Technology | – | – | – | – | – |
| Vote 12 - Group Finance | 22 968 065 | 23 672 493 | 23 776 261 | 25 059 648 | 25 900 062 |
| Vote 13 - Group Corporate and Shared Services | 13 000 | 13 000 | 13 758 | 14 033 | 14 327 |
| Vote 14 - Housing | 998 749 | 1 288 405 | 1 118 072 | 1 453 461 | 1 709 157 |
| Vote 15 - Development Planning | 214 442 | 239 630 | 118 423 | 110 678 | 99 759 |
| Vote 16 - Public Safety | 1 531 375 | 1 493 854 | 1 526 807 | 1 593 984 | 1 665 711 |
| Vote 17 - Municipal Entities Accounts | 766 343 | 528 196 | 449 681 | 315 513 | 382 174 |
| Vote 18 - City Power | 17 703 102 | 17 686 542 | 21 006 968 | 23 425 481 | 25 373 372 |
| Vote 19 - Johannesburg Water | 14 075 784 | 13 999 013 | 14 992 320 | 15 503 623 | 16 122 747 |
| Vote 20 - Pikitup | 2 136 018 | 2 166 569 | 2 280 719 | 2 381 064 | 2 488 222 |
| Vote 21 - Johannesburg Roads Agency | 230 997 | 230 997 | 241 160 | 252 013 | 262 852 |
| Vote 22 - Metrobus | 98 140 | 74 392 | 97 005 | 101 273 | 105 831 |
| Vote 23 - Johannesburg City Parks and Zoo | 50 590 | 56 635 | 68 891 | 71 918 | 75 148 |
| Vote 24 - Johannesburg Development Agency | 80 353 | 80 353 | 82 596 | 87 531 | 91 470 |
| Vote 25 - Johannesburg Property Company | 84 172 | 81 594 | 85 103 | 88 848 | 92 846 |
| Vote 26 - Metropolitan Trading Company | 51 699 | 51 699 | 53 922 | 56 296 | 58 828 |
| Vote 27 - Joburg Market | 510 624 | 508 326 | 530 185 | 553 512 | 578 421 |
| Vote 28 - Johannesburg Social Housing Company | 186 464 | 229 469 | 234 050 | 244 361 | 255 360 |
| Vote 29 - Joburg City Theatres | 49 382 | 49 382 | 51 687 | 53 962 | 56 394 |
| Vote 30 - Johannesburg Tourism Company | – | – | – | – | – |
| Total Revenue by Vote | 63 364 477 | 63 933 220 | 68 372 264 | 73 108 066 | 77 032 675 |
| Expenditure by Vote to be appropriated | | | | | |
| Vote 1 - Economic Development | 170 139 | 188 518 | 195 492 | 204 094 | 213 279 |
| Vote 2 - Environment, Infrastructure and Services | 143 881 | 148 881 | 154 904 | 161 718 | 168 994 |
| Vote 3 - Transport | 1 803 179 | 1 395 248 | 2 030 124 | 2 119 448 | 2 214 824 |
| Vote 4 - Community Development | 1 304 280 | 1 313 339 | 1 396 403 | 1 457 409 | 1 522 967 |
| Vote 5 - Health | 1 212 947 | 1 312 786 | 1 361 399 | 1 421 289 | 1 485 234 |
| Vote 6 - Social Development | 461 922 | 482 622 | 361 579 | 375 289 | 389 926 |
| Vote 7 - Group Forensic Investigation Services | 102 499 | 107 999 | 111 633 | 116 544 | 121 788 |
| Vote 8 - Office of the Ombudsman | 29 718 | 33 718 | 34 848 | 36 380 | 38 017 |
| Vote 9 - City Manager | 1 518 183 | 1 615 073 | 1 686 798 | 1 759 472 | 1 838 562 |
| Vote 10 - Speaker: Legislative Arm of Council | 468 508 | 468 508 | 487 936 | 509 405 | 532 329 |
| Vote 11 - Group Information and Communication Technology | 760 019 | 836 019 | 863 201 | 901 182 | 941 735 |
| Vote 12 - Group Finance | 6 064 988 | 6 015 123 | 6 220 584 | 6 614 282 | 6 888 205 |
| Vote 13 - Group Corporate and Shared Services | 450 423 | 463 061 | 495 353 | 517 149 | 540 422 |
| Vote 14 - Housing | 977 302 | 1 021 502 | 1 046 581 | 1 093 045 | 1 141 550 |
| Vote 15 - Development Planning | 397 418 | 410 918 | 425 836 | 444 571 | 464 575 |
| Vote 16 - Public Safety | 5 815 666 | 5 821 579 | 6 055 919 | 6 322 386 | 6 606 886 |
| Vote 17 - Municipal Entities Accounts | 1 670 188 | 1 670 188 | 1 729 408 | 1 805 500 | 1 886 747 |
| Vote 18 - City Power | 16 951 932 | 16 907 864 | 18 900 816 | 20 764 929 | 22 494 715 |
| Vote 19 - Johannesburg Water | 12 195 870 | 12 206 709 | 12 760 011 | 13 293 102 | 13 891 293 |
| Vote 20 - Pikitup | 2 831 480 | 2 916 156 | 3 261 004 | 3 505 356 | 3 663 085 |
| Vote 21 - Johannesburg Roads Agency | 1 428 365 | 1 478 365 | 1 532 045 | 1 599 516 | 1 671 365 |
| Vote 22 - Metrobus | 690 346 | 680 352 | 703 294 | 734 238 | 767 279 |
| Vote 23 - Johannesburg City Parks and Zoo | 1 123 989 | 1 141 014 | 1 180 915 | 1 232 863 | 1 288 330 |
| Vote 24 - Johannesburg Development Agency | 107 492 | 107 492 | 113 468 | 118 461 | 123 792 |
| Vote 25 - Johannesburg Property Company | 854 908 | 872 723 | 901 794 | 941 474 | 983 840 |
| Vote 26 - Metropolitan Trading Company | 362 749 | 367 674 | 400 477 | 398 595 | 416 529 |
| Vote 27 - Joburg Market | 372 725 | 425 864 | 435 950 | 455 131 | 475 613 |
| Vote 28 - Johannesburg Social Housing Company | 213 472 | 247 759 | 255 882 | 267 136 | 279 157 |
| Vote 29 - Joburg City Theatres | 205 044 | 216 712 | 217 486 | 227 055 | 237 274 |
| Vote 30 - Johannesburg Tourism Company | – | – | 42 158 | 44 012 | 45 992 |
| Total Expenditure by Vote | 60 689 632 | 60 873 766 | 65 363 298 | 69 441 030 | 73 334 303 |
| Surplus/(Deficit) for the year | 2 674 845 | 3 059 455 | 3 008 966 | 3 667 037 | 3 698 372 |

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

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City.
2. Note the total revenue on this table includes capital transfers and expenditure includes taxation and excludes internal transfers.
3. The five biggest votes/budgets are City Power (R18.9 billion), Johannesburg Water (R12.8 billion), Group Finance (R6.2 billion), Public Safety (R6.1 billion) and Pikitup (R3.3 billion).

Graph: Expenditure by Municipal Vote



Graph: Expenditure by Municipal Vote (Trend)

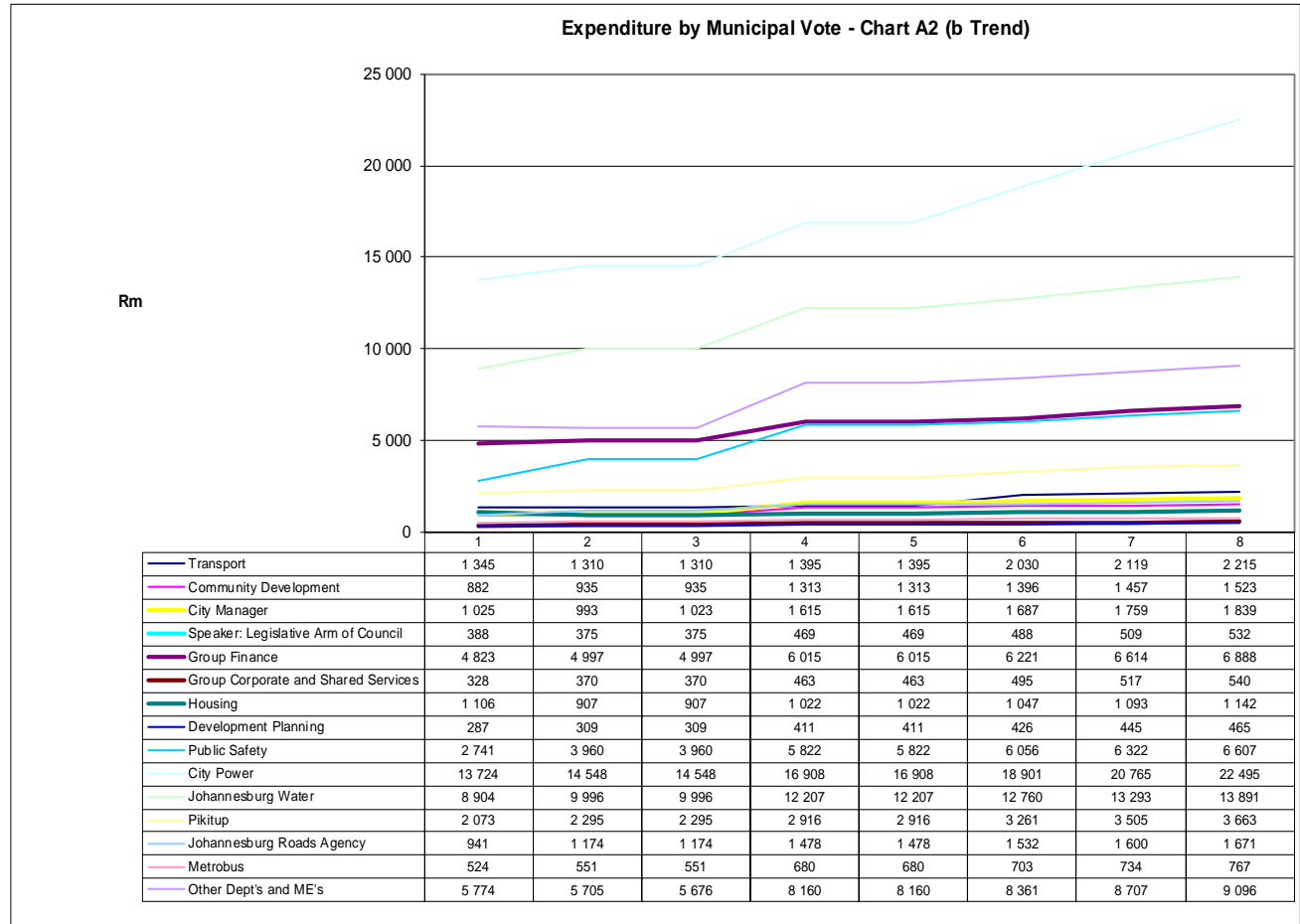


Table A4: Consolidated Budgeted Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | 2021/22 Medium-Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | |
| Revenue By Source | | | | | | | | |
| Property rates | 9 110 560 | 12 372 032 | 9 110 560 | 13 215 032 | 13 215 032 | 13 479 333 | 14 072 423 | 14 705 682 |
| Service charges - electricity revenue | 13 209 621 | 14 076 466 | 13 209 621 | 16 970 962 | 17 177 989 | 20 163 994 | 22 687 663 | 24 640 735 |
| Service charges - water revenue | 5 996 861 | 7 043 361 | 5 996 861 | 8 342 301 | 8 341 594 | 8 908 587 | 9 300 565 | 9 719 090 |
| Service charges - sanitation revenue | 3 644 393 | 4 115 362 | 3 644 393 | 5 191 714 | 5 191 714 | 5 544 750 | 5 788 719 | 6 049 212 |
| Service charges - refuse revenue | 1 441 113 | 1 651 716 | 1 441 113 | 1 918 601 | 2 129 137 | 2 241 684 | 2 340 318 | 2 445 635 |
| Rental of facilities and equipment | 307 506 | 334 591 | 307 506 | 418 383 | 460 791 | 486 989 | 508 482 | 531 351 |
| Interest earned - external investments | 467 375 | 636 839 | 467 375 | 327 554 | 317 245 | 330 905 | 345 465 | 361 011 |
| Interest earned - outstanding debtors | 214 704 | 203 025 | 214 704 | 401 433 | 412 755 | 429 081 | 447 196 | 465 881 |
| Dividends received | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | 211 547 | 560 309 | 211 547 | 1 058 764 | 1 102 131 | 1 118 233 | 1 167 435 | 1 219 970 |
| Licences and permits | 8 202 | 8 196 | 8 202 | 8 379 | 8 379 | 8 741 | 9 127 | 9 539 |
| Agency services | 660 312 | 673 046 | 660 312 | 807 851 | 335 625 | 350 061 | 365 461 | 381 903 |
| Transfers and subsidies | 7 369 073 | 8 062 085 | 7 369 073 | 9 923 671 | 10 240 533 | 10 724 018 | 10 821 574 | 11 017 170 |
| Other revenue | 2 006 027 | 2 532 161 | 2 006 027 | 2 132 906 | 1 939 792 | 2 027 410 | 2 099 473 | 2 193 347 |
| Gains | – | – | – | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 |
| Total Revenue (excluding capital transfers and contributions) | 44 647 295 | 52 269 188 | 44 647 295 | 60 750 551 | 60 905 717 | 65 846 786 | 69 986 901 | 73 773 527 |
| Expenditure By Type | | | | | | | | |
| Employee related costs | 10 684 522 | 12 667 744 | 10 684 522 | 15 982 485 | 16 211 052 | 17 118 019 | 17 874 853 | 18 679 208 |
| Remuneration of councillors | 156 206 | 162 088 | 156 206 | 176 716 | 176 716 | 187 015 | 195 245 | 204 031 |
| Debt impairment | 3 483 310 | 4 578 189 | 3 483 310 | 5 359 258 | 5 047 433 | 5 183 337 | 5 432 165 | 5 704 002 |
| Depreciation & asset impairment | 3 132 794 | 3 258 999 | 3 132 794 | 4 449 628 | 4 147 101 | 4 332 706 | 4 582 702 | 4 788 078 |
| Finance charges | 2 525 423 | 2 434 266 | 2 525 423 | 3 034 846 | 3 050 462 | 3 177 846 | 3 317 670 | 3 466 966 |
| Bulk purchases - electricity | 15 173 013 | 16 535 145 | 15 173 013 | 19 333 614 | 18 706 677 | 13 700 479 | 15 002 474 | 16 402 362 |
| Inventory consumed | 1 550 769 | 1 443 199 | 1 550 769 | 2 070 457 | 762 397 | 7 696 381 | 8 033 271 | 8 394 764 |
| Contracted services | 3 328 942 | 2 983 618 | 3 328 942 | 4 018 958 | 6 231 795 | 6 499 742 | 7 024 141 | 7 307 064 |
| Transfers and subsidies | 289 336 | 180 269 | 289 336 | 56 852 | 53 248 | 512 293 | 534 833 | 558 900 |
| Other expenditure | 4 161 944 | 4 156 830 | 4 161 944 | 6 143 409 | 6 414 263 | 6 729 205 | 6 945 810 | 7 259 682 |
| Losses | 313 623 | 37 564 | 313 623 | – | 367 | 331 | 332 | 333 |
| Total Expenditure | 44 799 883 | 48 437 911 | 44 799 883 | 60 626 223 | 60 801 510 | 65 137 354 | 68 943 497 | 72 765 390 |
| Surplus/(Deficit) | (152 588) | 3 831 277 | (152 588) | 124 328 | 104 208 | 709 432 | 1 043 405 | 1 008 137 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2 413 210 | 2 681 480 | 2 413 210 | 2 229 600 | 2 638 977 | 1 972 300 | 2 598 597 | 2 702 148 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 421 792 | 359 720 | 421 792 | 384 326 | 388 526 | 553 178 | 522 568 | 557 000 |
| Surplus/(Deficit) after capital transfers & contributions | 2 682 415 | 6 872 477 | 2 682 415 | 2 738 254 | 3 131 711 | 3 234 910 | 4 164 570 | 4 267 285 |
| Taxation | 67 962 | (10 198) | 67 962 | 63 409 | 72 256 | 225 944 | 497 533 | 568 913 |
| Surplus/(Deficit) after taxation | 2 614 453 | 6 882 676 | 2 614 453 | 2 674 845 | 3 059 455 | 3 008 966 | 3 667 037 | 3 698 372 |
| Attributable to minorities | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | 2 614 453 | 6 882 676 | 2 614 453 | 2 674 845 | 3 059 455 | 3 008 966 | 3 667 037 | 3 698 372 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 2 614 453 | 6 882 676 | 2 614 453 | 2 674 845 | 3 059 455 | 3 008 966 | 3 667 037 | 3 698 372 |

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

- Table A4 is a view of the budgeted financial performance in relation to the revenue and expenditure per revenue and expenditure category. Total revenue is R65.9 billion, and it represents a revenue

growth of 7.9%, 6.1% and 5.3% respectively over the 3 years. Major contributing items are the projected growth and tariff increases on property rates tax and service charges.

2. Projected property rates revenue is estimated at R13.5 billion, approximately 2% increase from the 2020/21 financial year. The increase is based on an average property rates tariff increase of 2%. The increase includes improvements made to properties, subdivisions, consolidations and new properties.
3. Service charges relating to electricity, water, sanitation, refuse removal and service charges other constitute the biggest component of the revenue basket of the City, totaling R36.9 billion for the 2021/22 financial year and increasing to R42.9 billion in 2023/24.

Service charges – electricity

Service charges - electricity: The projected electricity revenue of R20.2 billion is a 17.4% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase for electricity of 14.6%, the strategic drive to reduce total electricity losses to a level of 24% in the 2021/22 financial year and turnaround strategy programmes to enhance revenue and profitability of the company. The average bulk purchase price increase from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities) is assumed at 14.6%.

Service charges - water and sewerage

Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R14.5 billion, approximately 6.8% increase from the 2020/21 financial year. The increase is based on an average tariff increase of 6.8%, based on a proposed Rand Water tariff increase of 5.8% and an estimated population growth increase of 1%.

Service charges – refuse

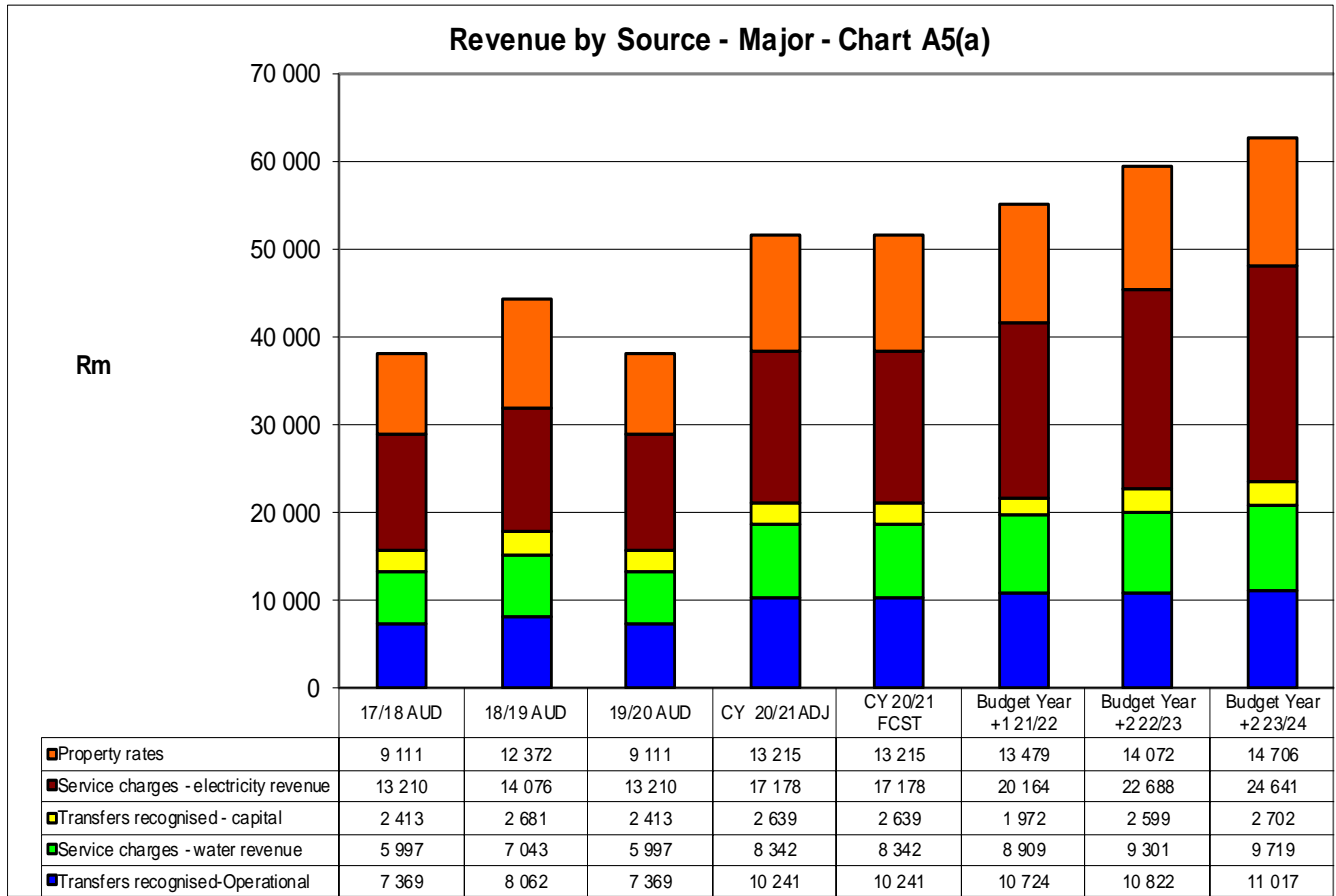
Service charges - refuse: The projected refuse revenue of R2.2 billion is a 5.3% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase of 4.3%, the year-to-date performance and a proposed stepped tariff to ensure affordability for lower priced properties..

4. Transfers recognised – Operating grants are increasing by R483.5 million or 4.7% from the 2020/21 financial year. The table below reflects the transfers and subsidies received for 2021/22 - 2023/24 financial years.

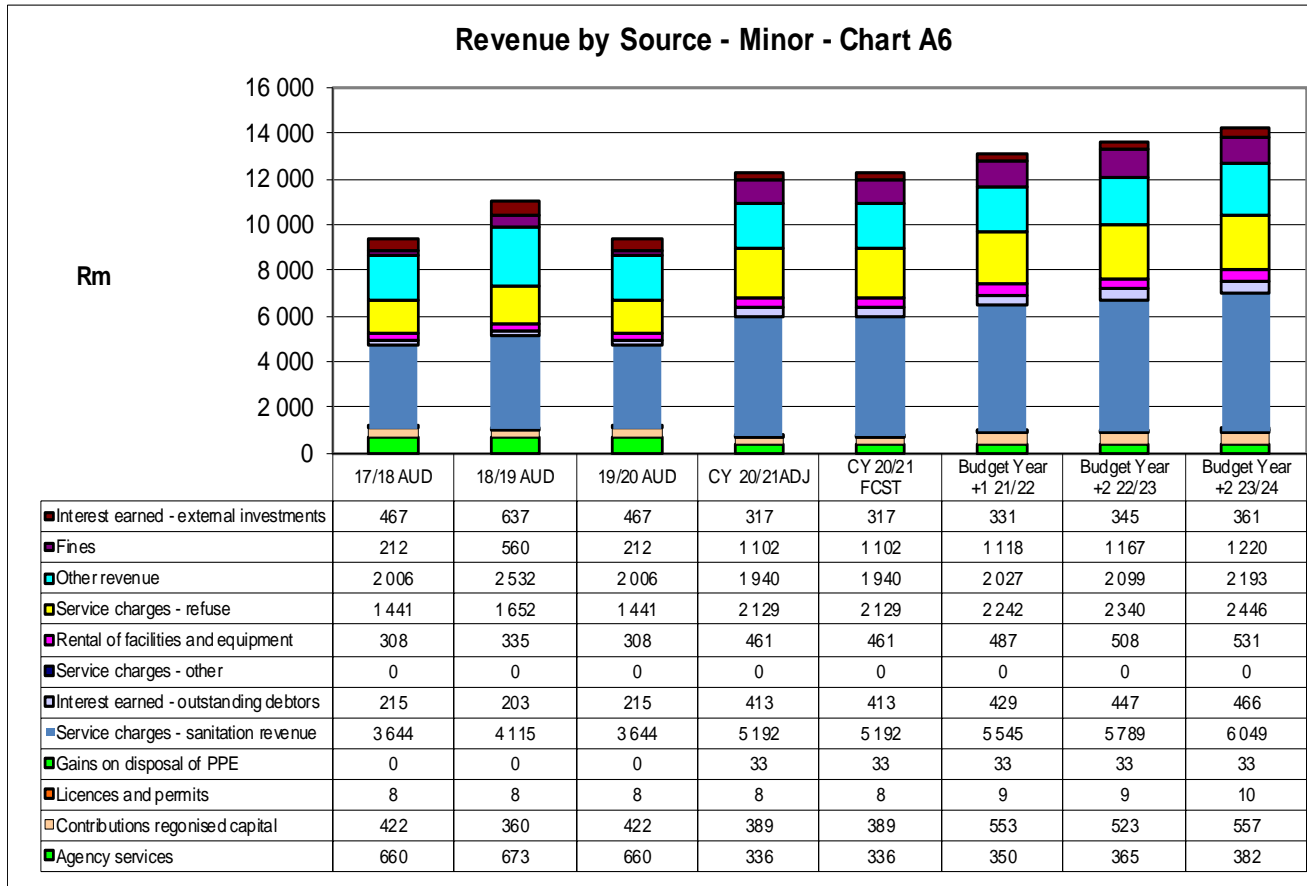
| Transfers and subsidies received | Adjusted Budget 2020/21 R million | Budget 2021/22 R million | % | Estimate 2022/23 R million | Estimate 2023/24 R million |
|--|---|--------------------------------|--------|----------------------------------|----------------------------------|
| Equitable share | 5 904 | 5 468 | -7.4% | 5 933 | 6 080 |
| Levy Replacement | 3 683 | 3 921 | 6.5% | 4 105 | 4 123 |
| Finance Management | 1 | 1 | 0.0% | 1 | 1 |
| Public Transport Network Grant: Opex | 409 | 1 009 | 146.6% | 452 | 479 |
| EPWP | 20 | 9 | -57.0% | | |
| Energy Efficiency and Demand Side Management Grant | 9 | 10 | 11.1% | 10 | |
| Infrastructure Skills Development | 7 | 8 | 7.1% | 8 | 8 |
| Recap of Comm Libraries Cond Grant | 11 | 12 | 16.5% | 12 | 13 |
| Libraries Plan | 10 | 9 | -5.3% | 10 | 10 |
| Primary Health | 144 | 154 | 6.6% | 160 | 167 |
| HIV AIDS | 27 | 28 | 2.0% | 29 | 31 |
| United Nations Environment Programme | 15 | 16 | 4.2% | 16 | 17 |
| Other | 1 | 81 | | 86 | 89 |
| Total revenue | 10 241 | 10 724 | 4.7% | 10 822 | 11 017 |

5. Bulk purchases for electricity have increased over the medium-term budget, escalating from R13.7 billion in 2021/22 to R16.4 billion in 2021/22. These increases can be attributed to substantial increases in the cost of bulk electricity from Eskom.
6. Rand Water purchases were previously reflected under bulk purchases and is now reflected under other materials (inventory consumed) in terms of mSCOA classifications.
7. Employee-related cost, one of the main cost drivers within the City's operating expenditure, increases from R16.2 billion in 2020/21 to R16.9 billion in 2023/24. The budgeted 2021/22 salary increase is based on a projected increase of 4.3%. A natural attrition rate of 0.5% is provided.
8. Depreciation and asset impairment increase from R3.1 billion in 2017/18 to R4.8 billion in 2023/24. This increase is mainly due to the impact of the increased capital investment in infrastructure in the past and over the medium-term budget.
9. Contracted service amounts to R6.5 billion in 2021/22 and is R267.9 million more than 2020/21.
10. Other expenditure increases by 4.9% from the 2020/21 financial year.
11. The City is budgeting for a surplus (before taxation and capital transfers) of approximately R709.4 million for 2021/22.

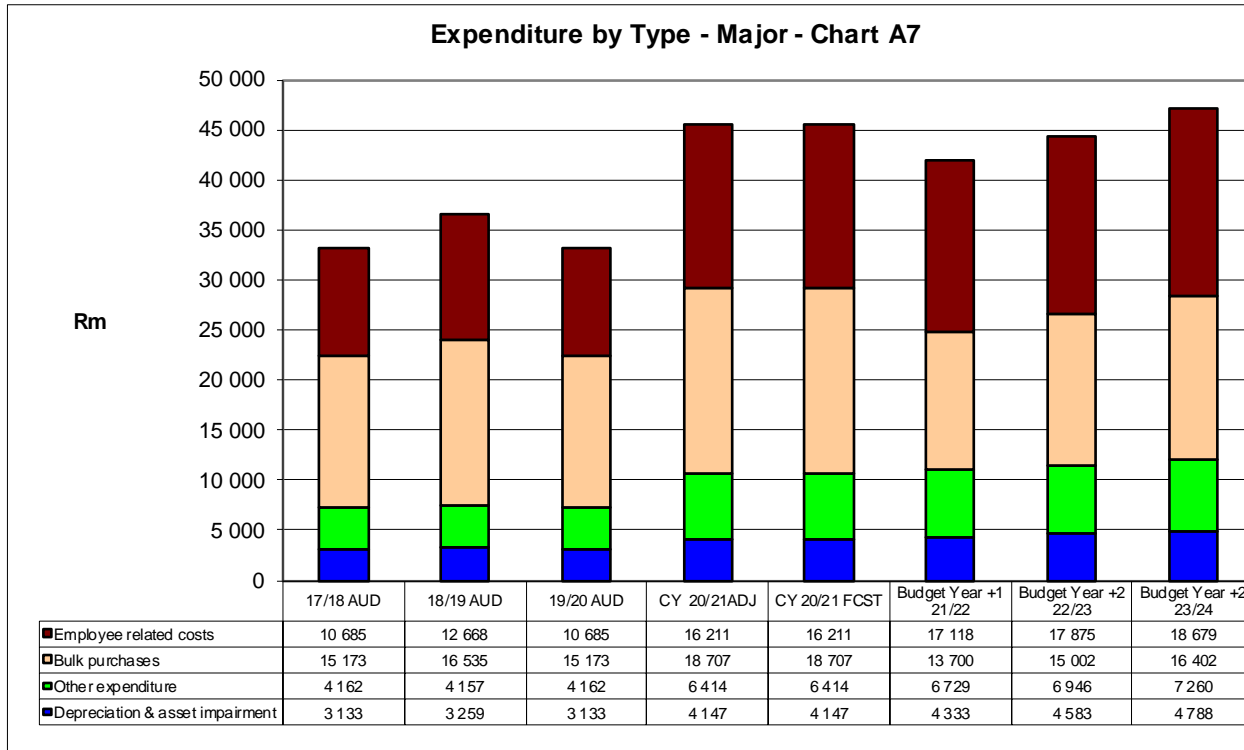
Graph: Revenue by source – Major



Graph: Revenue by source – Minor



Graph: Expenditure by type – Major



Graph: Expenditure by type – Minor

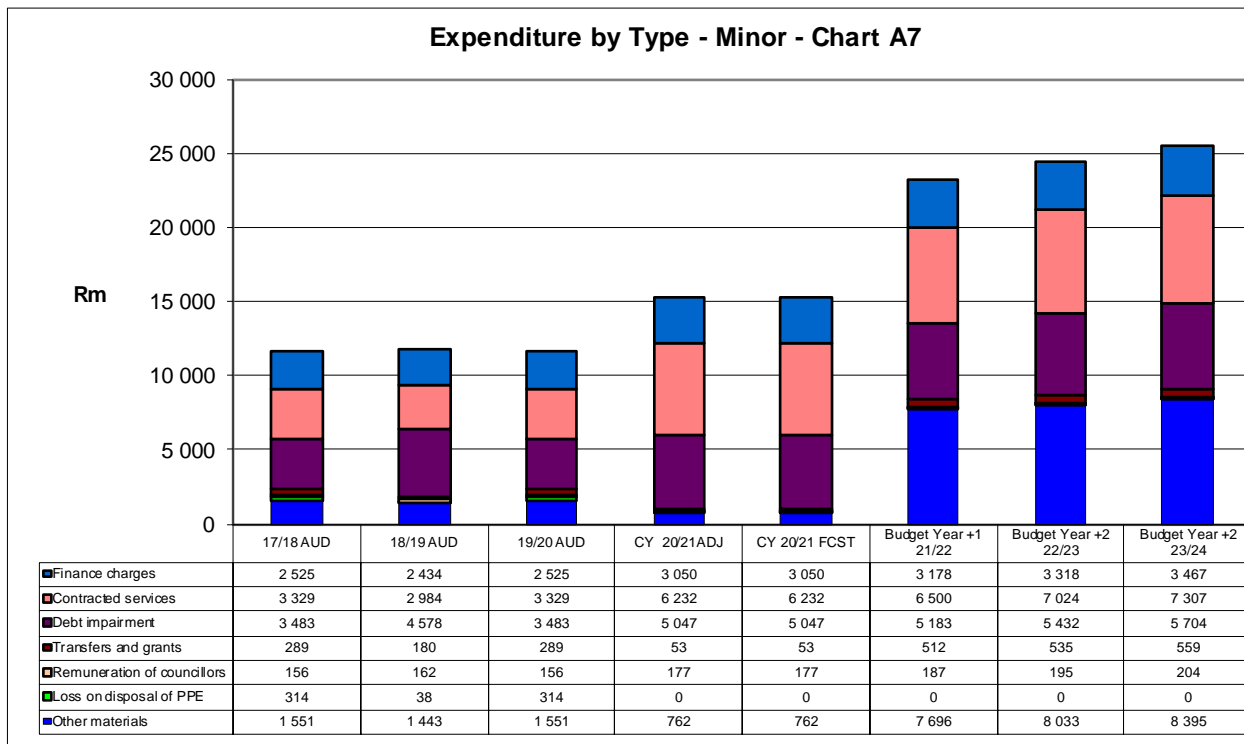


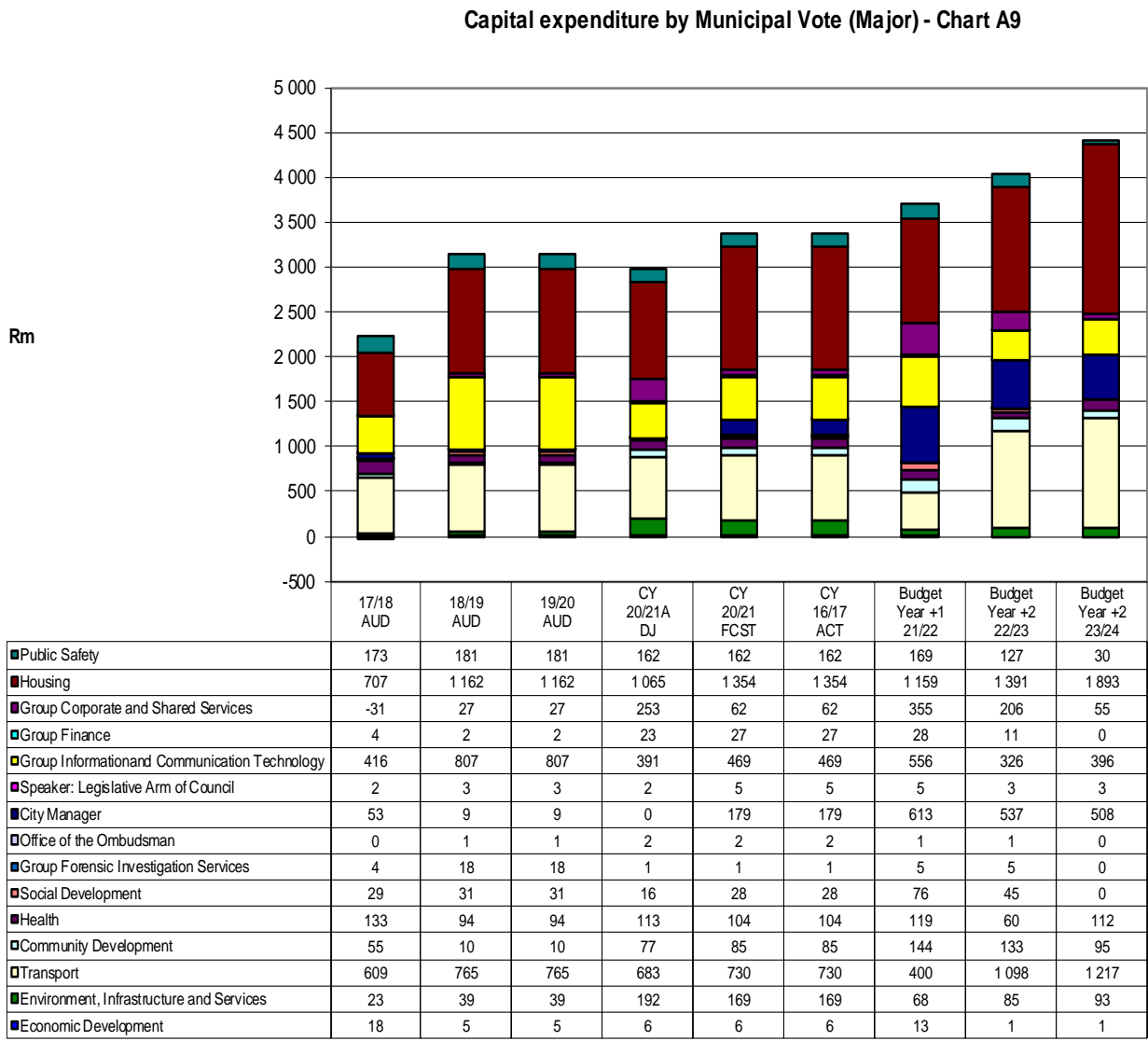
Table A5: Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

| Vote Description R thousand | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital expenditure - Vote | | | | | |
| <u>Multi-year expenditure to be appropriated</u> | | | | | |
| Vote 1 - Economic Development | 5 680 | 5 680 | 12 880 | 500 | 500 |
| Vote 2 - Environment, Infrastructure and Services | 192 300 | 168 500 | 68 000 | 84 500 | 92 500 |
| Vote 3 - Transport | 683 153 | 730 456 | 399 591 | 1 097 660 | 1 217 482 |
| Vote 4 - Community Development | 77 047 | 85 099 | 144 000 | 132 635 | 95 400 |
| Vote 5 - Health | 113 200 | 103 501 | 119 300 | 60 100 | 111 900 |
| Vote 6 - Social Development | 15 600 | 27 600 | 76 200 | 45 000 | – |
| Vote 7 - Group Forensic Investigation Services | 900 | 900 | 5 250 | 5 000 | – |
| Vote 8 - Office of the Ombudsman | 2 000 | 2 000 | 550 | 1 400 | 200 |
| Vote 9 - City Manager | – | 178 800 | 613 334 | 537 108 | 508 167 |
| Vote 10 - Speaker: Legislative Arm of Council | 2 000 | 4 950 | 5 000 | 3 000 | 2 500 |
| Vote 11 - Group Information and Communication Technology | 390 500 | 468 500 | 555 600 | 325 600 | 395 600 |
| Vote 12 - Group Finance | 23 000 | 27 000 | 28 000 | 10 500 | – |
| Vote 13 - Group Corporate and Shared Services | 253 145 | 62 345 | 355 364 | 206 111 | 54 703 |
| Vote 14 - Housing | 1 064 997 | 1 353 890 | 1 158 759 | 1 391 027 | 1 892 875 |
| Vote 15 - Development Planning | 200 206 | 186 394 | 149 612 | 155 700 | 197 000 |
| Vote 16 - Public Safety | 162 200 | 162 200 | 169 365 | 127 000 | 30 000 |
| Vote 17 - Municipal Entities Accounts | – | – | – | – | – |
| Vote 18 - City Power | 738 526 | 753 966 | 949 823 | 958 953 | 876 133 |
| Vote 19 - Johannesburg Water | 1 091 567 | 1 036 771 | 1 140 801 | 1 166 806 | 1 013 300 |
| Vote 20 - Pikitup | 141 823 | 146 823 | 179 704 | 99 186 | 180 236 |
| Vote 21 - Johannesburg Roads Agency | 1 131 500 | 978 195 | 732 500 | 975 132 | 1 126 908 |
| Vote 22 - Metrobus | 145 230 | 95 230 | 147 633 | 90 293 | 50 322 |
| Vote 23 - Johannesburg City Parks and Zoo | 53 700 | 54 300 | 102 700 | 82 800 | 111 700 |
| Vote 24 - Johannesburg Development Agency | 192 788 | 237 346 | 214 000 | 182 000 | 72 000 |
| Vote 25 - Johannesburg Property Company | 147 981 | 147 981 | 56 658 | 129 907 | 850 |
| Vote 26 - Metropolitan Trading Company | 15 000 | 15 000 | 33 500 | – | – |
| Vote 27 - Joburg Market | 200 410 | 200 410 | 79 500 | 67 500 | 93 500 |
| Vote 28 - Johannesburg Social Housing Company | 378 000 | 378 000 | 648 086 | 596 121 | 665 177 |
| Vote 29 - Joburg City Theatres | 36 108 | 36 108 | 11 767 | 12 627 | 13 195 |
| Vote 30 - Johannesburg Tourism Company | – | – | – | – | – |
| Total Capital Expenditure - Vote | 7 458 560 | 7 647 945 | 8 157 478 | 8 544 165 | 8 802 148 |

Explanatory notes to Table A5: Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The City has approved multi-year capital budget appropriations in terms of section 16(3) of the MFMA. R8.2 billion is appropriated for 2021/22, R8.5 billion for 2022/23 and R8.8 billion for 2023/24.
3. Funding sources for 2021/22:
 - R3 billion of capital will be funded from loans;
 - R2.6 billion of capital will be funded through cash surpluses;
 - R112.8 million will be funded from grants received from National (PTIS - R56.3 million and NDPG - R56.6 million);
 - R1.2 billion will be funded through the Urban Settlement Development Grant (USDG);
 - R646.4 will be funded through the Upgrading of Informal Settlements Program (UISP); and
 - R553.2 million will be funded from other sources (public and bulk service contributions).

Graph: Capital expenditure by Municipal Vote – Core Administration



Graph: Capital expenditure by Municipal Vote – Municipal Entities

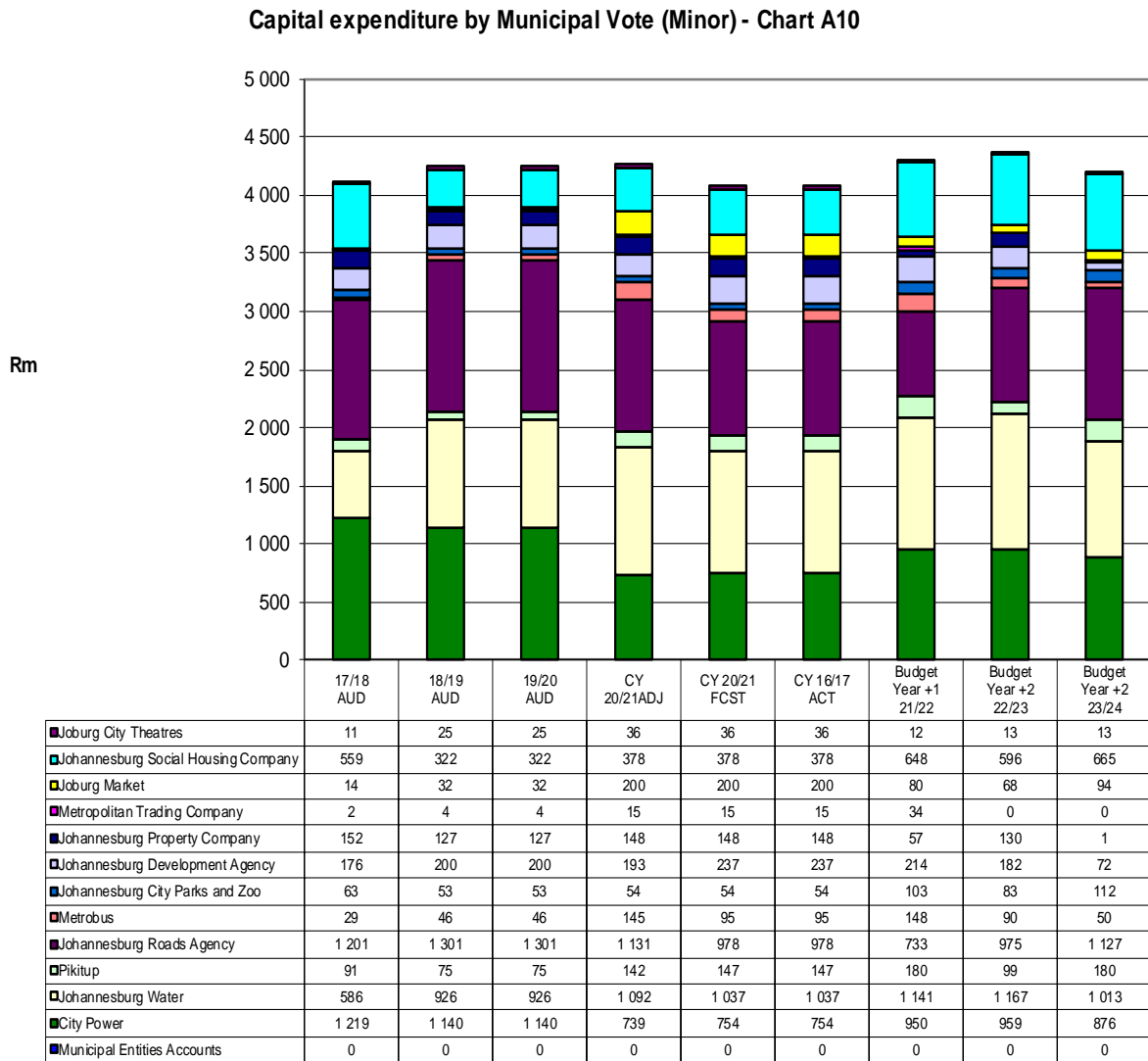


Table A6: Consolidated Budgeted Financial Position

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|-------------------|-------------------|-------------------|----------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| ASSETS | | | | | | | | | |
| Current assets | | | | | | | | | |
| Cash | 1 109 240 | 1 857 540 | 4 614 878 | 1 885 388 | 3 492 363 | 3 391 375 | 2 673 159 | 2 732 064 | 2 728 041 |
| Call investment deposits | 1 212 598 | 3 521 341 | 968 306 | 4 472 598 | 1 448 306 | 1 448 306 | 2 028 306 | 2 028 306 | 2 028 306 |
| Consumer debtors | 5 615 024 | 6 072 558 | 6 842 500 | 6 621 088 | 7 509 406 | 7 473 002 | 8 250 858 | 9 001 515 | 9 669 046 |
| Other debtors | 3 054 942 | 3 494 420 | 3 730 756 | 3 900 161 | 5 422 292 | 2 938 756 | 4 414 989 | 3 604 756 | 2 146 756 |
| Current portion of long-term receivables | | | | | | | | | |
| Inventory | 303 474 | 265 378 | 350 219 | 278 874 | 358 974 | 358 974 | 367 949 | 377 148 | 386 576 |
| Total current assets | 11 295 278 | 15 211 237 | 16 506 659 | 17 158 109 | 18 231 341 | 15 610 414 | 17 735 260 | 17 743 790 | 16 958 725 |
| Non current assets | | | | | | | | | |
| Long-term receivables | 68 454 | 60 596 | 83 899 | 67 062 | 83 899 | 83 899 | 83 899 | 83 899 | 83 899 |
| Investments | 2 052 797 | 1 384 772 | 1 469 982 | 2 221 512 | 1 314 307 | 2 035 331 | 1 108 368 | 114 020 | 518 012 |
| Investment property | 1 006 275 | 1 011 474 | 1 010 045 | 998 481 | 1 010 045 | 1 010 045 | 1 655 336 | 1 785 906 | 1 827 704 |
| Investment in Associate | 40 284 | 25 446 | 25 027 | 28 162 | 25 027 | 25 027 | 25 027 | 25 027 | 25 027 |
| Property, plant and equipment | 69 060 662 | 73 200 262 | 76 185 573 | 80 383 259 | 79 682 452 | 79 686 417 | 80 309 661 | 84 024 752 | 87 839 924 |
| Biological | 26 860 | 25 822 | 21 294 | 25 822 | 21 294 | 21 294 | 640 631 | 676 131 | 705 085 |
| Intangible | 1 353 458 | 1 292 691 | 1 139 919 | 1 563 366 | 1 139 921 | 1 139 919 | 3 076 820 | 3 157 121 | 3 285 267 |
| Other non-current assets | 1 907 071 | 2 205 329 | 2 378 072 | 2 427 287 | 2 395 593 | 2 378 072 | 2 378 072 | 2 378 072 | 2 378 072 |
| Total non current assets | 75 515 861 | 79 206 392 | 82 313 811 | 87 714 952 | 85 672 538 | 86 380 004 | 89 277 813 | 92 244 928 | 96 662 990 |
| TOTAL ASSETS | 86 811 139 | 94 417 629 | 98 820 470 | 104 873 061 | 103 903 879 | 101 990 417 | 107 013 073 | 109 988 718 | 113 621 715 |
| LIABILITIES | | | | | | | | | |
| Current liabilities | | | | | | | | | |
| Bank overdraft | | | | | | | | | |
| Borrowing | 761 803 | 948 987 | 1 940 627 | 1 034 322 | 1 034 322 | 1 218 094 | 3 681 062 | 2 885 471 | 1 667 712 |
| Consumer deposits | 15 445 | 16 958 | 19 900 | 17 299 | 20 099 | 20 099 | 20 300 | 20 503 | 20 708 |
| Trade and other payables | 13 711 336 | 13 194 531 | 13 766 608 | 13 250 353 | 13 145 798 | 12 856 059 | 13 096 159 | 13 279 785 | 13 451 792 |
| Provisions | 299 256 | 310 207 | 372 920 | 357 137 | 392 312 | 392 312 | 410 750 | 431 288 | 450 696 |
| Total current liabilities | 14 787 840 | 14 470 683 | 16 100 055 | 14 659 110 | 14 592 531 | 14 486 564 | 17 208 272 | 16 617 046 | 15 590 908 |
| Non current liabilities | | | | | | | | | |
| Borrowing | 19 144 526 | 21 097 960 | 20 157 329 | 24 214 470 | 22 225 149 | 21 847 349 | 21 105 197 | 20 970 727 | 21 897 015 |
| Provisions | 6 852 203 | 6 754 445 | 6 792 773 | 6 849 985 | 6 830 896 | 6 826 737 | 6 860 871 | 6 895 175 | 6 929 651 |
| Total non current liabilities | 25 996 729 | 27 852 405 | 26 950 102 | 31 064 455 | 29 056 045 | 28 674 086 | 27 966 068 | 27 865 902 | 28 826 665 |
| TOTAL LIABILITIES | 40 784 569 | 42 323 088 | 43 050 157 | 45 723 565 | 43 648 575 | 43 160 650 | 45 174 340 | 44 482 948 | 44 417 573 |
| NET ASSETS | 46 026 570 | 52 094 541 | 55 770 313 | 59 149 495 | 60 255 304 | 58 829 768 | 61 838 733 | 65 505 770 | 69 204 142 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 46 026 570 | 52 094 541 | 55 770 313 | 59 147 859 | 60 255 304 | 58 829 768 | 61 838 733 | 65 505 770 | 69 204 142 |
| Reserves | | | | 1 637 | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 46 026 570 | 52 094 541 | 55 770 313 | 59 149 495 | 60 255 304 | 58 829 768 | 61 838 733 | 65 505 770 | 69 204 142 |

Explanatory notes to Table A6: Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Movements on the Budgeted Statement of Financial Performance will impact on the Budgeted Statement of Financial Position. Assumptions made on the collection rate for instance, will affect the budgeted cash position of the City and the budgeted impairment of debtors. As such the assumptions form a critical link in

determining the applicability and relevance of the budget, the determination of financial indicators, the assessment of funding compliance and the general viability of the municipality.

Table A7: Consolidated Budgeted Cash Flows

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates | 8 479 833 | 10 968 874 | 11 130 464 | 11 948 573 | 12 077 863 | 12 077 863 | 12 325 853 | 12 868 196 | 13 447 263 |
| Service charges | 22 467 296 | 24 433 973 | 25 798 730 | 28 991 114 | 29 421 005 | 29 421 005 | 33 332 217 | 36 414 604 | 38 958 004 |
| Other revenue | 1 665 688 | 2 066 250 | 2 238 213 | 3 594 599 | 3 132 720 | 3 557 923 | 2 750 139 | 3 706 265 | 3 161 114 |
| Transfers and Subsidies - Operational | 7 005 722 | 8 118 588 | 9 539 050 | 9 923 671 | 10 240 533 | 10 240 533 | 10 724 018 | 10 821 574 | 11 017 170 |
| Transfers and Subsidies - Capital | 2 478 262 | 2 772 516 | 2 349 474 | 2 229 600 | 1 853 377 | 1 853 377 | 1 972 300 | 2 598 597 | 2 702 148 |
| Interest | 715 421 | 839 864 | 750 798 | 686 772 | 317 245 | 689 458 | 720 367 | 752 439 | 785 443 |
| Payments | | | | | | | | | |
| Suppliers and employees | (35 392 093) | (38 383 160) | (43 105 746) | (47 918 146) | (48 625 890) | (48 655 504) | (51 873 087) | (55 344 059) | (58 599 562) |
| Finance charges | (2 525 423) | (2 434 266) | (2 524 064) | (3 034 846) | (3 050 462) | (3 050 462) | (3 177 846) | (3 317 670) | (3 466 966) |
| Transfers and Grants | – | – | – | (56 852) | (53 248) | (53 248) | (512 293) | (534 833) | (558 900) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 4 894 706 | 8 382 639 | 6 176 919 | 6 364 485 | 5 313 142 | 6 080 945 | 6 261 667 | 7 965 113 | 7 445 714 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | – | – | – | 417 326 | 421 160 | 421 160 | 585 847 | 555 236 | 589 667 |
| Decrease (increase) in non-current receivables | – | – | – | (124 687) | – | – | – | – | – |
| Decrease (increase) in non-current investments | 961 948 | (9 350) | 931 | (93 072) | 201 469 | (565 349) | (549 270) | 1 012 581 | 1 054 009 |
| Payments | | | | | | | | | |
| Capital assets | (6 354 940) | (7 273 648) | (5 755 752) | (7 458 560) | (7 647 945) | (7 647 945) | (8 157 478) | (8 544 165) | (8 802 148) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (5 392 992) | (7 282 998) | (5 754 821) | (7 258 993) | (7 025 317) | (7 792 135) | (8 120 901) | (6 976 348) | (7 158 472) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Borrowing long term/refinancing | 5 998 386 | 4 349 726 | 1 000 000 | 3 000 000 | 3 000 000 | 3 000 000 | 3 032 000 | 2 751 000 | 2 594 000 |
| Increase (decrease) in consumer deposits | – | – | – | 171 | 199 | 199 | 201 | 203 | 205 |
| Payments | | | | | | | | | |
| Repayment of borrowing | (6 356 150) | (2 392 324) | (1 217 795) | (1 838 485) | (1 838 485) | (2 032 513) | (1 311 183) | (3 681 062) | (2 885 471) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (357 764) | 1 957 402 | (217 795) | 1 161 687 | 1 161 714 | 967 686 | 1 721 018 | (929 859) | (291 265) |
| NET INCREASE/ (DECREASE) IN CASH HELD | (856 050) | 3 057 043 | 204 303 | 267 178 | (550 460) | (743 503) | (138 216) | 58 906 | (4 023) |
| Cash/cash equivalents at the year begin: | 3 177 888 | 2 321 838 | 5 378 881 | 6 090 808 | 5 491 129 | 5 583 184 | 4 839 681 | 4 701 465 | 4 760 370 |
| Cash/cash equivalents at the year end: | 2 321 838 | 5 378 881 | 5 583 184 | 6 357 986 | 4 940 669 | 4 839 681 | 4 701 465 | 4 760 370 | 4 756 347 |

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R4.7 billion as at the end of the 2021/22 financial year and R4.8 billion by 2023/24.

Table A8: Consolidated 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 | 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 | 2 321 838 | 5 378 881 | 5 583 184 | 6 357 986 | 4 940 669 | 4 701 465 | 4 760 370 | 4 756 347 |
| Non current assets - Investments | 2 052 797 | 1 384 772 | 1 469 982 | 2 221 512 | 1 314 307 | 1 108 368 | 114 020 | 518 012 |
| Cash and investments available: | 4 374 635 | 6 763 653 | 7 053 166 | 8 579 498 | 6 254 976 | 5 809 833 | 4 874 391 | 5 274 359 |
| Application of cash and investments | | | | | | | | |
| Unspent conditional transfers | – | 97 732 | 77 080 | – | 257 031 | – | – | – |
| Statutory requirements | 235 857 | 150 000 | 90 822 | 148 948 | 148 948 | 1 293 718 | 993 392 | 905 069 |
| Other working capital requirements | 5 969 474 | 4 817 379 | 2 350 122 | 3 906 640 | 1 343 354 | 1 825 064 | 1 841 170 | 2 848 866 |
| Long term investments committed | 2 052 797 | 1 384 772 | 1 278 440 | 2 221 512 | 1 314 307 | 1 108 368 | 114 020 | 518 012 |
| Reserves to be backed by cash/investments | – | – | 1 551 | 1 637 | – | – | – | – |
| Total Application of cash and investments: | 8 258 128 | 6 449 883 | 3 798 015 | 6 278 736 | 3 063 640 | 4 227 150 | 2 948 582 | 4 271 947 |
| Surplus(shortfall) | (3 883 493) | 313 770 | 3 255 151 | 2 300 762 | 3 191 336 | 1 582 683 | 1 925 809 | 1 002 412 |

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. 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. From the table the City reflects a shortfall in 2017/18. From 2018/19 to 2023/24 the City reflects a surplus.

Table A9: Consolidated Asset Management

| Description R thousand | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| CAPITAL EXPENDITURE | | | | | |
| Total New Assets | 3 632 480 | 3 425 439 | 4 669 968 | 4 663 907 | 4 640 875 |
| Roads Infrastructure | 1 036 453 | 855 712 | 853 288 | 1 416 911 | 1 729 878 |
| Electrical Infrastructure | 352 877 | 291 817 | 586 344 | 461 000 | 433 500 |
| Water Supply Infrastructure | 346 650 | 453 470 | 311 350 | 239 250 | 360 000 |
| Sanitation Infrastructure | 109 000 | 30 727 | 161 587 | 261 090 | 173 000 |
| Solid Waste Infrastructure | 48 707 | 37 047 | 129 000 | 88 593 | 136 000 |
| Infrastructure | 1 980 187 | 1 760 273 | 2 141 669 | 2 632 344 | 2 897 878 |
| Community Assets | 304 075 | 275 459 | 403 243 | 339 235 | 254 600 |
| Other Assets | 332 356 | 657 163 | 770 119 | 659 468 | 715 227 |
| Total Renewal of Existing Assets | 3 826 080 | 4 222 506 | 967 009 | 1 150 380 | 1 183 283 |
| Roads Infrastructure | 776 606 | 758 400 | 190 000 | 175 480 | 235 000 |
| Electrical Infrastructure | 379 449 | 482 649 | 184 333 | 264 500 | 257 633 |
| Water Supply Infrastructure | 625 817 | 629 944 | 79 500 | 152 000 | 92 300 |
| Sanitation Infrastructure | 177 558 | 195 712 | 38 500 | 42 500 | 86 500 |
| Solid Waste Infrastructure | 37 600 | 28 662 | 35 000 | 35 000 | 10 000 |
| Infrastructure | 2 168 118 | 2 267 977 | 672 333 | 868 480 | 781 433 |
| Community Assets | 270 498 | 288 525 | 48 300 | 34 700 | 49 900 |
| Other Assets | 704 958 | 596 058 | 179 696 | 195 700 | 346 450 |
| Total Capital Expenditure | 7 458 560 | 7 647 945 | 8 157 478 | 8 544 165 | 8 802 148 |
| Roads Infrastructure | 1 813 059 | 1 614 112 | 1 444 990 | 2 199 964 | 2 787 247 |
| Electrical Infrastructure | 732 326 | 774 466 | 934 323 | 945 453 | 841 133 |
| Water Supply Infrastructure | 972 467 | 1 083 414 | 852 214 | 726 466 | 796 400 |
| Sanitation Infrastructure | 286 558 | 226 439 | 325 087 | 434 590 | 335 400 |
| Solid Waste Infrastructure | 86 307 | 65 709 | 184 000 | 123 593 | 167 000 |
| Infrastructure | 4 148 305 | 4 028 250 | 4 005 714 | 4 828 566 | 5 127 680 |
| Community Facilities | 574 573 | 563 984 | 527 174 | 485 930 | 366 525 |
| Community Assets | 574 573 | 563 984 | 638 374 | 531 930 | 407 225 |
| Operational Buildings | 1 037 314 | 1 253 221 | 149 000 | 162 500 | 131 000 |
| Other Assets | 1 037 314 | 1 253 221 | 1 553 345 | 1 579 523 | 1 934 752 |
| TOTAL CAPITAL EXPENDITURE - Asset class | 7 458 560 | 7 647 945 | 8 157 478 | 8 544 165 | 8 802 148 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 83 134 538 | 82 195 716 | 85 682 447 | 89 643 910 | 93 657 980 |
| Roads Infrastructure | 7 583 862 | 7 498 218 | 20 997 229 | 22 041 409 | 23 621 076 |
| Electrical Infrastructure | 11 160 947 | 11 034 908 | 9 205 187 | 9 661 728 | 9 992 038 |
| Water Supply Infrastructure | 7 116 335 | 7 035 971 | 8 071 847 | 8 371 541 | 8 722 044 |
| Sanitation Infrastructure | | | 3 653 840 | 3 891 658 | 4 021 469 |
| Information and Communication Infrastructure | 2 522 495 | 2 494 009 | 517 524 | 534 835 | 565 904 |
| Infrastructure | 28 383 638 | 28 063 107 | 46 446 485 | 48 766 266 | 51 272 730 |
| Community Assets | 1 636 709 | 1 618 226 | 5 433 658 | 5 682 126 | 5 793 186 |
| Heritage Assets | 163 610 | 161 762 | | | |
| Investment properties | 1 244 839 | 1 230 781 | 1 655 336 | 1 785 906 | 1 827 704 |
| Other Assets | 50 688 489 | 50 116 073 | 16 957 609 | 17 626 546 | 18 609 904 |
| Biological or Cultivated Assets | 33 298 | 32 922 | 640 631 | 676 131 | 705 085 |
| Intangible Assets | 983 956 | 972 844 | 3 076 820 | 3 157 121 | 3 285 267 |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 83 134 538 | 82 195 716 | 85 682 447 | 89 643 910 | 93 657 980 |
| EXPENDITURE OTHER ITEMS | | | | | |
| Depreciation | 4 449 628 | 4 147 101 | 4 332 706 | 4 582 702 | 4 788 078 |
| Repairs and Maintenance by Asset Class | 4 500 440 | 3 686 538 | 3 752 000 | 3 899 332 | 4 074 642 |
| Roads Infrastructure | 860 350 | 831 322 | 848 754 | 886 915 | 926 190 |
| Storm water Infrastructure | 256 700 | | | | |
| Electrical Infrastructure | 595 375 | 1 018 025 | 1 013 914 | 1 041 582 | 1 088 445 |
| Water Supply Infrastructure | 740 284 | 636 750 | 658 905 | 686 657 | 717 541 |
| Sanitation Infrastructure | 811 655 | 206 600 | 214 447 | 223 858 | 233 907 |
| Solid Waste Infrastructure | 8 136 | 469 | 479 | 499 | 520 |
| Infrastructure | 3 287 671 | 3 148 816 | 3 216 344 | 3 340 465 | 3 490 098 |
| Community Facilities | 327 778 | 263 035 | 242 904 | 253 230 | 265 144 |
| Community Assets | 327 778 | 263 035 | 242 904 | 253 230 | 265 144 |
| Operational Buildings | 882 833 | 184 443 | 158 328 | 165 296 | 172 741 |
| Other Assets | 882 833 | 184 443 | 158 328 | 165 296 | 172 741 |
| TOTAL EXPENDITURE OTHER ITEMS | 8 950 068 | 7 833 639 | 8 084 706 | 8 482 034 | 8 862 719 |
| Renewal and upgrading of Existing Assets as % of total | 51.3% | 55.2% | 42.8% | 45.4% | 47.3% |
| Renewal and upgrading of Existing Assets as % of dep | 86.0% | 101.8% | 80.5% | 84.7% | 86.9% |
| R&M as a % of PPE | 5.6% | 4.6% | 4.7% | 4.6% | 4.6% |
| Renewal and upgrading and R&M as a % of PPE | 10.0% | 10.0% | 8.0% | 9.0% | 9.0% |

Explanatory notes to Table A9: Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The City does meet the 40 per cent but does not meet the 8 per cent of PPE over the 2021/22 to 2023/24 medium term.
3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.

Graph: Depreciation in relation to repairs and maintenance over the medium term

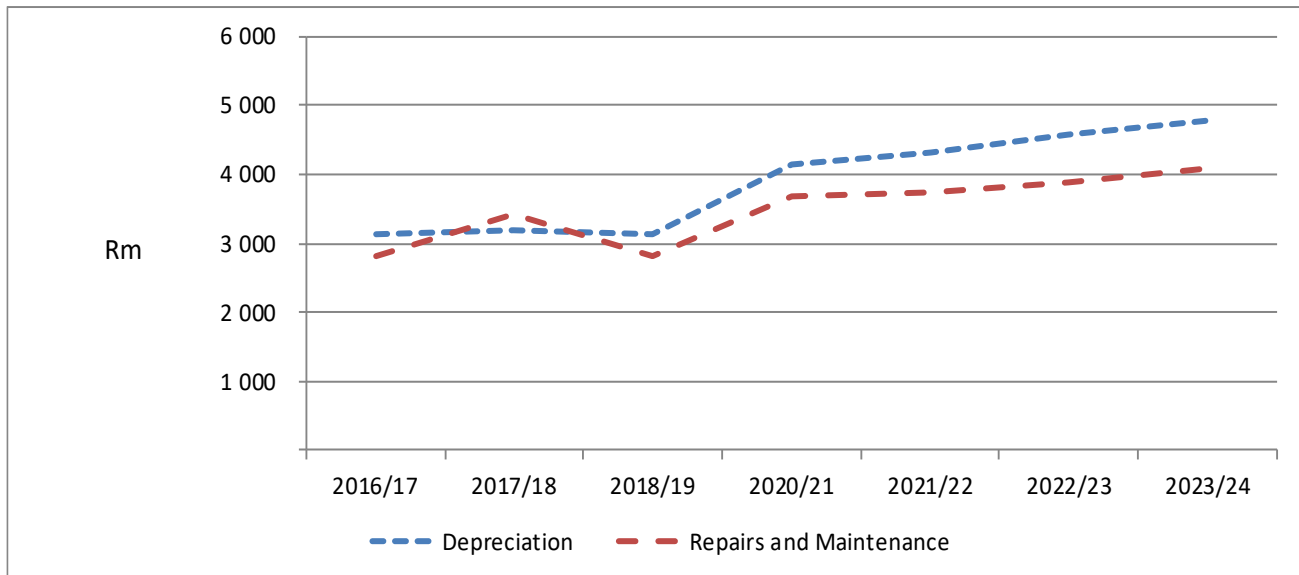


Table A10: Consolidated Basic Service Delivery Measurement

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| <u>Household service targets</u> | | | | | |
| <u>Water:</u> | | | | | |
| Piped water inside dwelling | 1 292 571 | 1 292 571 | 1 292 571 | 1 292 571 | 1 292 571 |
| Piped water inside yard (but not in dwelling) | 52 365 | 52 365 | 53 068 | 53 068 | 53 068 |
| Using public tap (at least min.service level) | 131 530 | 131 530 | 130 827 | 130 827 | 130 827 |
| <i>Minimum Service Level and Above sub-total</i> | 1 476 466 | 1 476 466 | 1 476 466 | 1 476 466 | 1 476 466 |
| Other water supply (< min.service level) | 12 920 | 12 920 | – | – | – |
| No water supply | – | – | – | – | – |
| <i>Below Minimum Service Level sub-total</i> | 12 920 | 12 920 | – | – | – |
| Total number of households | 1 489 386 | 1 489 386 | 1 476 466 | 1 476 466 | 1 476 466 |
| <u>Sanitation/sewerage:</u> | | | | | |
| Flush toilet (connected to sewerage) | 1 292 571 | 1 292 571 | 1 292 571 | 1 292 571 | 1 292 571 |
| Chemical toilet | 95 900 | 95 900 | 88 706 | 84 018 | 79 530 |
| Pit toilet (ventilated) | 64 977 | 64 977 | 62 435 | 63 435 | 64 761 |
| Other toilet provisions (> min.service level) | 20 885 | 20 885 | 27 496 | 32 184 | 36 672 |
| <i>Minimum Service Level and Above sub-total</i> | 1 474 333 | 1 474 333 | 1 471 208 | 1 472 208 | 1 473 534 |
| No toilet provisions | 2 133 | 2 133 | 5 258 | 4 258 | 2 932 |
| <i>Below Minimum Service Level sub-total</i> | 2 133 | 2 133 | 5 258 | 4 258 | 2 932 |
| Total number of households | 1 476 466 | 1 476 466 | 1 476 466 | 1 476 466 | 1 476 466 |
| <u>Energy:</u> | | | | | |
| Electricity (at least min.service level) | 120 214 | 120 214 | 120 214 | 120 214 | 120 214 |
| Electricity - prepaid (min.service level) | 238 376 | 238 376 | 238 376 | 238 376 | 238 376 |
| <i>Minimum Service Level and Above sub-total</i> | 358 590 | 358 590 | 358 590 | 358 590 | 358 590 |
| Total number of households | 358 590 | 358 590 | 358 590 | 358 590 | 358 590 |
| <u>Refuse:</u> | | | | | |
| Removed at least once a week | 1 190 000 | 1 190 000 | 1 224 000 | 1 258 000 | 1 292 000 |
| <i>Minimum Service Level and Above sub-total</i> | 1 190 000 | 1 190 000 | 1 224 000 | 1 258 000 | 1 292 000 |
| Total number of households | 1 190 000 | 1 190 000 | 1 224 000 | 1 258 000 | 1 292 000 |
| <u>Households receiving Free Basic Service</u> | | | | | |
| Water (6 kilolitres per household per month) | 58 676 | 58 676 | – | – | – |
| Sanitation (free minimum level service) | 58 676 | 58 676 | – | – | – |
| Electricity/other energy (50kwh per household per month) | 55 563 | 55 563 | 55 563 | 55 563 | 55 563 |
| Refuse (removed at least once a week) | 76 923 | 76 923 | 191 569 | 191 569 | 191 569 |
| <u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u> | | | | | |
| Water (6 kilolitres per indigent household per month) | 40 863 | 40 863 | – | – | – |
| Sanitation (free sanitation service to indigent households) | 18 869 | 18 869 | – | – | – |
| Electricity/other energy (50kwh per indigent household per month) | 2 585 836 | 2 585 836 | 2 611 694 | 2 742 279 | 2 879 393 |
| Refuse (removed once a week for indigent households) | 59 379 | 59 379 | 22 260 | 23 239 | 24 285 |
| <u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u> | 496 146 | 496 146 | 122 046 | 127 416 | 133 150 |
| Total cost of FBS provided | 3 201 093 | 3 201 093 | 2 756 000 | 2 892 934 | 3 036 828 |
| <u>Highest level of free service provided per household</u> | | | | | |
| Property rates (R value threshold) | 350 000 | 350 000 | 350 000 | 350 000 | 350 000 |
| Water (kilolitres per household per month) | 6 | 6 | – | – | – |
| Electricity (kwh per household per month) | 150 | 150 | 150 | 150 | 150 |
| Refuse (average litres per week) | 240 | 240 | 240 | 240 | 240 |
| <u>Revenue cost of subsidised services provided (R'000)</u> | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | 7 311 | 7 311 | 7 625 | 7 953 | 8 295 |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | 2 202 883 | 2 202 883 | 2 297 607 | 2 396 404 | 2 499 449 |
| Refuse (in excess of one removal a week for indigent households) | – | – | – | – | – |
| Housing - top structure subsidies | – | – | – | – | – |
| Total revenue cost of subsidised services provided | 2 210 194 | 2 210 194 | 2 305 232 | 2 404 357 | 2 507 745 |

Explanatory notes to Table A10: Basic Service Delivery Measurement

1. Table A10 provides an overview of free basic services and service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The cost of Free Basic Services amounts to R2.8 billion in 2021/22 and R3 billion in 2023/24.

1.4 TARIFF SETTING

The City's funding model continues to rely on revenue generated from trading services as a primary source of revenue, followed by grants and loans. What tends to differ is the share of each of the sources of funding. With the tight economic climate that South Africa is facing, the growth in national grants allocations is becoming flatter thereby forcing municipalities to find their own sources of funding. Furthermore, with innovations and technological developments, the traditional notion of utilities as ultimate monopolies that can generate excessive revenue is eroding. The current operational and capital budget funding model is based on the continued and sustained generation of surplus through trading services, primarily water and electricity services. This is complemented by revenue raised through property taxation and grant funding.

Tariff-setting therefore plays a pivotal and strategic part of the compilation of the City's budget and an integral part of the City's funding mix as it determines the affordability level, debt impairment and the capacity of the City to borrow to fund the City's capital programs. Elements of a good tariff policy are proposed in section 74 of the Local Government: Systems Act, 2000. Tariff reviews take place within the framework of the City's Tariff Policy that sets overarching principles. The City's Tariff Policy remains premised on affordability of services, competitiveness of the City and returns on investments made on infrastructure used in the provision of services. Tariffs for these services are informed by increases in bulk purchases rather than inflation. The City further seeks to facilitate development initiatives within its boundaries and remains mindful of the basis of its tariff adjustments, its obligations to its citizen, requirements of the regulatory framework and the prevailing economic climate.

For the 2021/22 financial year, in addition to the ordinary practice of adjustment for inflation, cost reflectivity gained attention against the discussion of scarcity of resources. Tariffs should at least be expected to recover and match the cost of providing services. Administered prices and inflationary pressures limit the scope of tariff increases. Departments and entities are further also involved in finding out innovative forms of generating extra revenue to compensate for the changing economic environment. These proposals will be included in the tariffs basket for consultation or be part of measures designed to strengthen fiscal efforts. Such measures include exploring areas such as outdoor advertising, traffic law enforcement, parks maintenance partnerships, extracting value on the existing debtors book, tariff audits per category of customers and a review of various ways in which the current tariffs on the system can be made more cost reflective.

Effective 01 July 2018, the City implemented a third General Valuation in terms of the Local Government Municipal Property Rates Act, 2004, resulting in an increase in rateable value. The date of valuation of this roll is 1 July 2017 as required by the Municipal Property Rates Act, 2004. Given that property rating share the same base with refuse removal the latter will further receive spill overs as a result of improvements in valuations. Through this process also, there was a potential to also deal with completeness of the property rates base as it relates to rating. Coupled with investigations on the mismatching of files, audit reconciliations, validation of reversals and improved billing, there is a potential to preserve the current property rates revenue levels. The 2018 General Valuation further includes a new category of property- the public service infrastructure that has not been rated in the past general valuations and will be rated as per the regulations from the national government.

With continued pressure on affordability level and economic performance, a scrutiny of performance drivers and uniqueness of each revenue source was undertaken as part of the budget process and matched to the required collection levels using past performance levels and future projections. For the 2021/22 financial year, the Budget Steering Committee discussions reviewed revenue targets recognizing the prevailing local economic conditions, input costs of each service, the affordability of services as expressed by historic consumption levels, and also to strike a balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality

The major challenge that tends to face the City is managing the gap between cost drivers and tariffs levied, as any shortfall should be closed through operational efficiency gains or service level reductions. An assessment of historic revenue performance indicated changes in patterns of consumption. In fact there are indications, that the revenue generating entities may be generating very marginal profit hence no longer subsidizing other departments and entities as expected. The tariffs were reviewed to ascertain whether they are still capable of producing the required revenue envelopes, taking note of the prevailing trends and changes on the trading account. To manage this dilemma, it is necessary that budgeting be undertaken as a going concern at the entity level. There is a recognition that operations need to generate sufficient revenue to sustain their respective business units and cross-subsidise expenditure across other departments and entities.

With scarcity of resources such as water, tariffs are increasingly used to encourage the economic use of scarce resources and price appropriately for returns to capital employed in the provision of services. The City monitors revenue trends, tariff structures, changes in regulatory framework and economic impact on various consumer categories as part of formulating revenue forecasts.

National Treasury (NT) continues to encourage municipalities to keep increases in rates and tariffs at affordable levels in order for the budget to be realistic as required by the MFMA. Municipalities are required to justify in their budget documentation all increases in excess of the 6 (six) per cent which is the upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment, and therefore a collapse of the existing revenue base. Municipalities are further encouraged to set cost- reflective tariffs especially for trading services such as water and sanitation, electricity and refuse removal. In MFMA Circular No 98, the NT notes that municipalities are increasingly under-recovering the cost associated with trading services.

The percentage increases of both Eskom and Rand Water bulk tariffs are far beyond the inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and water tariffs is largely outside the control of the City. Cross-subsidization should still entrench principles of equitability and economic use of resources. In cases where the City uses subsidy to fund operations, there is a need to extract efficiency through balancing the subsidy and revenue ratios.

Within this framework the City has undertaken the tariff setting process relating to its major service charges as follows:

Property Rates

Rates revenue is one of the major funding sources for the City of Johannesburg. The services funded from the rates revenue include, inter alia, health, safety and security, roads and public parks as well as many other community related services. The factors influencing the cost structure of providing such services, is the inflationary pressure and cost of supplies required to maintain these services and assets.

There were numerous factors that were considered in recommending the tariffs for the 2021/2022 financial year, including but not limited to the following:

- The market values of properties in the General Valuation Roll 2018.
- The ratios as previously determined by Council.
- Budgetary requirements.
- Compliance with the tariff policy.
- The economy of the country
- The impact of the pandemic

On a base rate increase of 2%, the residential rate in the Rand will increase from R0.008059 to R0.008220 for 2021/2022 financial. The business rate will increase by 2% from R0.020147 to R0.020550. This increase is based on retaining the business ratio at 1:2.5.

In order to realise the income required to finance the envisaged operational activities of the Council for the ensuing financial year, the proposed differentials for categories and application of the ratios and tariffs, are as indicated in the table below.

| No | Category | Ratio 2020/2021 | Rates for 2020/2021 | Ratio 2021/2022 | Rates tariffs for 2021/2022 | % Increase |
|----|--------------------------|--------------------|------------------------|--------------------|--------------------------------|------------|
| 1 | Agricultural residential | 1:1 | 0.008059 | 1:1 | 0.008220 | 2% |
| 2 | Agricultural business | 1:2.5 | 0.020147 | 1:2.5 | 0.020550 | 2% |
| 3 | Agricultural other | 1:1 | 0.008059 | 1:1 | 0.008220 | 2% |
| 4 | Residential | 1:1 | 0.008059 | 1:1 | 0.008220 | 2% |
| 5 | Residential Consent use | 1:2 | 0.016118 | 1:2 | 0.016440 | 2% |

| No | Category | Ratio 2020/2021 | Rates for 2020/2021 | Ratio 2021/2022 | Rates tariffs for 2021/2022 | % Increase |
|----|-----------------------------|--------------------|------------------------|--------------------|--------------------------------|------------|
| 6 | Business and commercial | 1:2.5 | 0.020147 | 1:2.5 | 0.020550 | 2% |
| 7 | Sectional Title Business | 1:2.5 | 0.020147 | 1:2.5 | 0.020550 | 2% |
| 8 | Sectional Title residential | 1:1 | 0.008059 | 1:1 | 0.008220 | 2% |
| 9 | Sectional Title other | 1:1 | 0.008059 | 1:01 | 0.008220 | 2% |
| 10 | Municipal property | 0 | 0 | 0 | 0 | |
| 11 | Farming | 1:0.25 | 0.002015 | 1:0.25 | 0.002055 | 2% |
| 12 | Mining land | 1:2.5 | 0.020147 | 1:2.5 | 0.020550 | 2% |
| 13 | Vacant Land | 1:4 | 0.032236 | 1:4 | 0.032881 | 2% |
| 14 | PSI | 1:0.25 | 0.002015 | 1:0.25 | 0 | |
| 15 | PSI privately owned | 1:0.25 | 0.002015 | 1:0.25 | 0.002055 | 2% |
| 16 | Private open space | 1:0.25 | 0.002015 | 1:0.25 | 0.002055 | 2% |
| 17 | Public open space | 1:0.25 | 0.002015 | 1:0.25 | 0.002055 | 2% |
| 18 | State | 1:1.5 | 0.012088 | 1:1.5 | 0.012330 | 2% |

| No | Category | Ratio 2020/2021 | Rates for 2020/2021 | Ratio 2021/2022 | Rates tariffs for 2021/2022 | % Increase |
|----|------------------------------|--------------------|------------------------|--------------------|--------------------------------|------------|
| 19 | Education | 1:0.25 | 0.002015 | 1:0.25 | 0.002055 | 2% |
| 20 | Religious | 0 | 0 | 0 | 0 | |
| 21 | Multipurpose* | | | | | |
| 22 | R E of a township | 1:2.5 | 0.020147 | 1:2.5 | 0.020550 | 2% |
| | Category of ownership | | | | | |
| 1 | Public benefit organisation | 1:0.25 | 0.002015 | 1:0.25 | 0.002055 | 2% |
| | Penalty Tariff | | | | | |
| 1 | Unauthorised use | 1:6 | 0.048354 | 1:6 | 0.049321 | 2% |

Rebates on Rates tariffs for 2021/2022

| | |
|--|--|
| Residential Value Exclusion | First R350 000 of value of all residential property to be excluded from rating |
| Other rebates: | |
| Pensioner owners whose gross monthly household income is lower than R10 545 Property value not more than R2.5 million | 100% |
| Pensioner owners whose gross monthly income is higher than R10 545 but lower than R18 073 in a property value not more than R2.5 million | 50% |
| Pensioners owners who are seventy years old and above irrespective of income with a property value equal to or less R2.5 million | 100% |
| High density rebate | 5% |
| Expanded social Package pensioners who live in a property not more than R2.5 | 100% |

| | |
|---|--|
| Residential Value Exclusion | First R350 000 of value of all residential property to be excluded from rating |
| million | |
| People who are on Expanded social package who are not pensioners who's property value does not exceed R500 000 | 100% |
| Heritage Sites | 20% |
| Organizations with purpose of Animal Protection | 100% |
| Property Owned by Organizations in terms of the Housing Development Schemes For Retired Persons Act | 50% |
| Vacant Land subject to conditions | 50% |
| Private Sports Clubs | 40% |
| Child headed family with a property value not exceeding R2.5 million | 100% |
| Residential Value Exclusion | First R350 000 of value of all residential property to be excluded from rating |
| People who are on a government grants because of disability whose gross monthly household income is lower than R10 545 with a Property value not more than R2.5 million | 100% |
| People who are on pension because of disability whose gross monthly income is higher than R10 545 but lower than R18 073 in a property value not more than R2.5 million | 50% |

Water, Sewerage and Sanitation Services

South Africa faces similar challenges with regards to water supply as it did with electricity, since demand growth outstrips supply. Consequently, NT is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of bulk purchases, cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- 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
- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition, NT has urged all municipalities to ensure that their water tariff structures are cost reflective. In instances where tariffs are not yet fully cost-reflective, NT advises that a pricing strategy be developed to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time (National Treasury, MFMA Circular No 74).

It is expected that Rand Water will increase its bulk tariffs by 5.8 per cent from 1 July 2021.

Taking these factors into account, the City is proposing an average tariff increase of 7.8 per cent from 1 July 2021 for water and sewerage and sanitation services. Registered indigents will continue to receive free water and sanitation as per the City's ESP Policy.

The proposed tariff increases for the 2021/22 financial year applicable to the various tariff bands is as follows:

- First 6 kl to be provided free for residential customers.
- Residential post-paid and prepaid water revenue to be increased on average by 6.8%.
- Residential post-paid and prepaid sanitation tariffs to be increased on average by 6.8%.
- Institutional tariffs to be increased by 8.9% for consumption up to 200kl and consumption exceeding 200kl by 11.9% to narrow the gap compared to commercial tariff.
- Industrial/Commercial tariffs to be increased by 6.8%
- Demand Levy to be increased by 6.8%
- All other tariffs to be increased by an average of 6.8%

The budgeted average tariff increases for 2021/22 is 6.8%. The tariff increases for 2022/23 and 2023/24 are purely indicative as no indication has been received from Rand Water as to the increase in the cost of bulk water for the 2022/23 and 2023/24 financial years.

The 2021/22 water and sanitation tariffs listed below reflect the various rate increases proposed above:

Residential Water customers

Proposed Domestic Water Tariff – Conventional Water Meters

| Consumption Level | 2020/21 | % increase | 2021/22 | 2022/23 | 2023/24 |
|-------------------|----------|------------|----------|----------|----------|
| 6kl | - | - | - | - | - |
| 10kl | 75.96 | 6.8% | 81.13 | 86.64 | 92.53 |
| 15kl | 175.06 | 6.8% | 186.96 | 199.68 | 213.26 |
| 20kl | 314.01 | 6.8% | 335.36 | 358.17 | 382.52 |
| 30kl | 698.01 | 6.8% | 745.47 | 796.17 | 850.31 |
| 40kl | 1 118.01 | 6.8% | 1 194.03 | 1 275.23 | 1 361.94 |
| 50kl | 1 647.91 | 6.8% | 1 759.97 | 1 879.65 | 2 007.46 |
| 60kl | 2 215.81 | 6.8% | 2 366.49 | 2 527.41 | 2 699.27 |

Proposed Domestic Water Tariff – Prepayment Meters

| Consumption Level | 2020/21 | % increase | 2021/22 | 2022/23 | 2023/24 |
|-------------------|----------|------------|----------|----------|----------|
| 6kl | - | - | - | - | - |
| 10kl | 65.42 | 6.8% | 69.89 | 74.64 | 79.72 |
| 15kl | 149.77 | 6.8% | 159.98 | 170.85 | 182.47 |
| 20kl | 250.56 | 6.8% | 267.63 | 285.83 | 305.27 |
| 30kl | 615.56 | 6.8% | 657.45 | 702.16 | 749.90 |
| 40kl | 1 008.45 | 6.8% | 1 077.07 | 1 150.31 | 1 228.53 |
| 50kl | 1 499.44 | 6.8% | 1 601.46 | 1 710.35 | 1 826.66 |
| 60kl | 2 036.31 | 6.8% | 2 174.86 | 2 322.76 | 2 480.70 |

Proposed Domestic Water Restriction Tariff – Conventional Water Meters Areas

In the event that the Department of Water and Sanitation imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A

Proposed Domestic Water Restriction Tariff - Prepayment Meters

In the event that the Department of Water and Sanitation imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A

Proposed Water tariffs for indigents as part of the Expanded Social Package

| Indigent Category | Score on Prevailing COJ Poverty Index | Allocation of additional free water per person per day (litres) | Monthly allocation cap of free water per household in which at least 50% of registered social package recipients qualify for the band in question (Kilo-litres) |
|-------------------|---------------------------------------|---|---|
| Band 1 | 1-34 | 25l. | 10kl. |
| Band 2 | 35-70 | 35l. | 12kl. |
| Band 3 | 71-100 | 50l. | 15kl |

Note:

- (a) Band 1 refers to individuals / households within the vulnerability range defined by the approved CoJ Poverty index of the expanded social package policy.
- (b) Band 2 refers to individuals/ households with some formal income that nonetheless falls below the survival range threshold set by the approved CoJ Poverty index of the expanded social package policy.
- (c) Band 3 refers to individuals/ households with no formal income from either grants or employment, or incomes below the individual survival level as set by CoJ Expanded Social Package policy.

Note: These benefits are applicable to the 2021/22 financial year.

Proposed Institutional Water Tariffs

| Consumption | 2020/21 | Increase | 2021/22 | 2022/23 | 2023/24 |
|-------------|---------|----------|---------|---------|---------|
| 100kl | 3 494 | 8.90% | 3 805 | 4 144 | 4 512 |
| 200kl | 6 987 | 8.90% | 7 818 | 8 749 | 9 790 |
| 400kl | 14 958 | 11.90% | 16 738 | 18 730 | 20 959 |
| 600kl | 22 929 | 11.90% | 25 658 | 28 711 | 32 127 |

Proposed Prepayment and Non-Prepayment Industrial/Commercial Water Tariffs

| Consumption | 2020/21 | Increase | 2021/22 | 2022/23 | 2023/24 |
|-------------|---------|----------|---------|---------|---------|
| 100kl | 4 497 | 6.8% | 4 803 | 5 129 | 5 478 |
| 200kl | 8 995 | 6.8% | 9 607 | 10 260 | 10 958 |
| 400kl | 18 482 | 6.8% | 19 739 | 21 081 | 22 515 |
| 600kl | 27 970 | 6.8% | 29 872 | 31 903 | 34 073 |

Proposed Private Dwelling Domestic Sanitation Tariffs

| ERF Size (m ²) | 2020/21 | | 2021/22 | 2022/23 | 2023/24 |
|--|--------------------------------|---------------|--------------------------------|--------------------------------|--------------------------------|
| | Tariff (6.6%) (R/erf/month) | % increase | Tariff (6.8%) (R/erf/month) | Tariff (6.8%) (R/erf/month) | Tariff (6.8%) (R/erf/month) |
| Up to and including 300m ² | 228.06 | 6.80% | 243.57 | 260.13 | 277.82 |
| Larger than 300m ² to 1000m ² | 443.96 | 6.80% | 474.15 | 506.39 | 540.83 |
| Larger than 1000m ² to 2000m ² | 671.63 | 6.80% | 717.30 | 766.08 | 818.17 |
| Larger than 2000m ² | 967.71 | 6.80% | 1 033.51 | 1 103.79 | 1 178.85 |

Proposed sanitation tariffs for indigents as part of the Expanded Social Package

| Indigent Category | Score on Prevailing COJ Poverty Index | Reduction in sewerage tariff charge for applicable indigent band |
|-------------------|---------------------------------------|--|
| Band 1 | 1-34 | 70% |
| Band 2 | 35-70 | 100% |
| Band 3 | 70-100 | 100% |

Note:

- (a) Band 1 refers to individuals / households within the vulnerability range defined by the approved CoJ Poverty index of the expanded social package policy.
- (b) Band 2 refers to individuals/ households with some formal income that nonetheless falls below the survival range threshold set by the approved CoJ Poverty index of the expanded social package policy.
- (c) Band 3 refers to individuals/ households with no formal income from either grants or employment, or incomes below the individual survival level as set by CoJ Expanded Social Package policy.

Note: These benefits are applicable to the 2021/22 financial year.

Proposed Domestic Sanitation Tariffs – Prepayment Meters

| Pre-paid Domestic Sanitation | | | | | |
|-------------------------------------|----------------------------|------------|----------------------------|----------------------------|----------------------------|
| Kilolitres per connection per month | 2020/21 | | 2021/22 | 2022/23 | 2023/24 |
| | Tariff Subsidised measured | % Increase | Tariff Subsidised measured | Tariff Subsidised measured | Tariff Subsidised measured |
| 6kl | - | | - | - | - |
| 10kl | 35.01 | 6.80% | 37.39 | 39.93 | 42.65 |
| 15kl | 90.39 | 6.80% | 96.54 | 103.10 | 110.11 |
| 20kl | 157.22 | 6.80% | 167.91 | 179.33 | 191.52 |
| 30kl | 355.61 | 6.80% | 379.79 | 405.62 | 433.20 |
| 40kl | 553.99 | 6.80% | 591.66 | 631.89 | 674.86 |
| 50kl | 752.37 | 6.80% | 803.53 | 858.17 | 916.53 |
| 60kl | 950.75 | 6.80% | 1 015.40 | 1 084.45 | 1 158.19 |

Water Demand management levy

The demand levy charge is a fixed charge for each water connection to cover the cost of the base water installation over the lifespan of the meter, irrespective of the consumption. In addition, Rand Water is exceeding their water extraction licence from the Vaal river system and this was introduced as a reminder to consumers to reduce their water consumption to allow the City to reduce its bulk water requirement and allow Rand Water to reduce their water extraction license from the Department of Water and Sanitation. Rand Water may introduce large penalties in the future to municipalities when they exceed their water allocation, which will then also be built into this charge.

For domestic properties - A water demand management levy of R28.32 per month will be charged. It will be applicable to the following:

- Residential consumers conventional water meters per dwelling
- Residential consumers' prepayment meters per dwelling
- Residential indigent consumers per dwelling when using more than free water (e.g. 15kl)
- Multi dwelling per dwelling
- Multi dwelling prepayment meters per dwelling
- Mixed use per dwelling

For non-domestic customers, a monthly water demand management levy of R249.99 per month per stand will be charged. It will be applicable to the following:

- businesses,
- institutions,

- industrial customers; and
- commercial customers
- mixed use per stand

Note: All the above charges are exclusive of VAT.

Waste Management Services

National Treasury acknowledges that waste removal usually operates at a deficit (MFMA Circular 66). The CoJ is no exception to this trend. Municipalities are encouraged by NT to have cost- reflective tariffs for waste removal, and to explore alternative methodologies to manage solid waste, including recycling and incineration in plants that use heat energy to generate electricity. Pikitup has redefined its tariff determination principles effective 01 July 2016. These revised tariff determination principles require businesses and households to all contribute towards waste management services. This practice moves away from charging for waste management services (refuse charge) based on the number of bins to charging a levy as a contribution towards the cost associated with all waste management services. The amount of the levy to be charged will still be determined based on the market value of property.

The proposed tariffs for refuse removal services for 2021/22 are as follows

Refuse Charge

This charge is levied on all properties registered as residential in City's Land Information System (LIS) in line with Property and Rates categories. Properties valued at R350 000 and below, as well as Indigents households are exempt from this charge. Indigent's households are rebated from the refuse charge in line with the City's rebate policy. The exemptions and rebates to be applied will ensure provision of free basic waste management services, particularly to indigents and those who can't afford.

Proposed tariff for domestic properties also include any building and its outbuildings registered within the City of Johannesburg's Registered Social Landlord Pilot Scheme, Inner City Properties, as well as those properties in the UDZ (Urban Development Zone).

The table below depicts the property categories in terms of their values and related refuse charges aligned to each category.

| Property Categories | | Proposed Tariff (increased by 4.3%) |
|---------------------|------------|--|
| From | To | |
| 0 | R350 000 | Exempt |
| R350 001 | R500 000 | R147 |
| R500 001 | R750 000 | R194 |
| R750 001 | R1 000 000 | R245 |
| R1 000 001 | R1 500 000 | R258 |
| R1 500 001 | R2 500 000 | R360 |
| R2 500 001 | R5 000 000 | R375 |
| R5 000 000> | | R384 |

City Cleaning Levy (CCL)

The property categories listed below relates to CCL which is levied on properties zoned as non-residential including vacant land and all agricultural properties as reflected in City's land information systems (LIS).

| Property Categories | | Proposed Tariff (increased by 4.3%) |
|---------------------|-------------|--|
| From | To | |
| 0 | R350 000 | Exempt |
| R350 001 | R500 000 | R201 |
| R500 001 | R1 500 000 | R203 |
| R1 500 001 | R2 500 000 | R291 |
| R2 500 001 | R5 000 000 | R299 |
| R5 000 001 | R7 500 000 | R464 |
| R7 500 001 | R10 000 000 | R484 |
| R10 000 001 | R30 000 000 | R650 |
| R30 000 000> | | R825 |

Non-Sectional Title Properties

The tariffs below apply to properties other than sectional title properties used for habitation and charged as follows:

- Non-sectional title properties with multiple living units will be R96 per unit
- Non-sectional title properties containing living rooms will be R40 per room with shared facilities per month.

Additional and Lost or Stolen bins

The provision of additional bins and replacement of stolen or lost bins are provided in the bin management policy of the City. This policy requires that stolen or lost bin could be replaced once for free within an 8 years cycle. Any additional replacement of lost or stolen bin/s within the bin life cycle period would be at a cost to resident/customer. The cost would be determined from time to time by the Pikitup finance department and would include the actual cost of the bin from the supplier and delivery cost. This principle would also apply to customers/residents who want additional bins.

Bins required for special events

A deposit equal to the cost of a bin or a skip would be required from the customers. The deposit is refundable once the bins/skips has been collected or returned to Pikitup. A delivery charge will be determined from time to time by Pikitup finance department. This delivery charge is not applicable to customers who choose to collect the bins from Pikitup Depot or Stores. A daily rental charge of R24 per bin and R63 per skip would be levied to customer for each day the skip remains with the customers. Pikitup bins or skips should only be

served by Pikitup at a fee determined in accordance with the commercial services principles determined by the Board.

Landfill disposal fees/tariff

Disposal fees/tariff

The categories below reflect charges for the waste disposed of at various landfills sites within the City. This method of waste disposal involves treatment of waste materials by burial and is categorised and charged per type and weight being disposed of as follows:

| | Tariff (excl. vat) | |
|---|---------------------------|---|
| (a) Refuse Disposal for each 500kg - Except Special Industrial Waste | R 127 | |
| (b) Refuse Disposal for each 250kg - Special Industrial Waste | R 127 | |
| (c) Refuse Disposal - Except Special Industrial Waste done after 12:00pm on Saturday, the whole day on Sunday and Public Holidays | R 152 | |
| (d) Refuse Disposal - organic (garden) waste (Free at Garden Sites) | R134 | |
| (e) Refuse Disposal - Soil and Other Material Suitable for Covering Landfills | R 0 | Landfill safe disposal (per ton) |
| (f) Refuse Disposal Outside of COJ- Soil and Other Material Suitable for Covering Landfills | R 189 | |

The tariff in this category relates to safe disposal of putrescible (food) waste at City landfill sites for which destructible certificates are issued. This service is charged per ton of waste disposed as follows:

| | Tariff (excl. vat) |
|-------------------------------|---------------------------|
| (a) Price per ton | R 3 186 |
| (b) Price per 500kg and under | R 1 594 |

Electricity Services

It is proposed to increase City Power tariffs by an average of 14.59% for FY21/22, subject to NERSA processes. According to the NERSA methodology for determining the municipal guideline increase, NERSA has to consider the municipal entities' actual cost structure in making a tariff determination. This increase is in line with the draft NERSA municipal guideline increase.

The proposed tariff increase is based on the following principles:

- a) All service and capacity charges (Rand/month) across all customer categories are proposed to be increased by 14.59%. The proposed increase to service and capacity charge is aimed at achieving greater balance between City Power's revenue and cost structure by gradually increasing the contribution with a fixed income to more effectively compensate for the proportionally higher fixed cost structure of our operations.
- b) All large power user (LPU) demand charges (Rand/kVA) across all customer categories are proposed to be increased by 14.59% in order to achieve a greater balance between City Power revenue and cost structure by gradually increasing the contribution of fixed income from LPUs to more effectively compensate for the proportionally higher fixed cost structure of our operations.
- c) All energy charges (c/kWh) across all customer categories are proposed to be increased by 14.59% except for the following customer categories which will be subjected to varied increases to energy charges;
 - o Conventional business,
 - o LPU Time of Use (TOU),
- d) To limit the increase to conventional business customers' energy charges (c/kWh) to 10.19% to gradually align to NERSA benchmark tariffs,
- e) To increase the energy charges applicable to LPU TOU customers by 18.59% to achieve greater alignment between this category and the LPU Demand category,
- f) It is further proposed to introduce the following new tariff categories:
 - o Alternative LPU Time of Use (TOU) Tariff based on the notified maximum demand methodology; In terms of the proposed alternative tariff qualifying TOU customers will have the option of apply split the demand charge (R/kVA) into network access based on NMD as determined by the customer and a demand charge based on the monthly actual demand for capacity. LPU TOU Customers who choose to be on the particular tariff will still be subjected to all other tariffs that may be applicable to normal LUP TOU customer categories except for variant demand charges (R/kVA).

A summary of the expected escalations for the next three years is presented in the following table for each of the respective customer categories;

| Segment | Overall Tariff Escalation Rates | | | FY2324 |
|-----------------------------------|---------------------------------|--------|--------|--------|
| | FY2021 | FY2122 | FY2223 | |
| Large Power User (MV-TOU) | 7.70% | 17.57% | 10.00% | 10.00% |
| Large Power User (LV-TOU) | 7.63% | 17.44% | 10.00% | 10.00% |
| LPM-MV | 6.22% | 14.59% | 10.00% | 10.00% |
| LPU-LV | 6.22% | 14.59% | 10.00% | 10.00% |
| Business Conventional | 3.46% | 11.67% | 10.00% | 10.00% |
| Business Prepaid | 6.22% | 14.59% | 10.00% | 10.00% |
| Agricultural | 6.22% | 14.59% | 10.00% | 10.00% |
| Residential Conventional | 6.22% | 14.59% | 10.00% | 10.00% |
| Residential Prepaid | 6.22% | 15.59% | 10.00% | 10.00% |
| Reseller Residential Conventional | 6.22% | 14.59% | 10.00% | 10.00% |
| Reseller Business Conventional | 6.22% | 14.59% | 10.00% | 10.00% |
| Average Increase | 6.22% | 14.59% | 10.00% | 10.00% |

The tables below contain the proposed electricity tariffs for 2021/22 financial year:

| SEGMENT | Supply | Units | Block | Service | Capacity | Maximum Demand | | Energy Charge | |
|----------------------------------|----------|-------|-------------|----------|-----------|----------------|--------|---------------|--------|
| | Position | | | Charge | Charge | Summer | Winter | Summer | Winter |
| Large Customer - TOU | HV | kVA | | R/month | R/month | R/kVA | R/kVA | c/kWh | c/kWh |
| | | kWh | Peak | 1 886.76 | 24 409.54 | 223.94 | 223.94 | 200.19 | 476.36 |
| | | kWh | Standard | | | | | 150.72 | 181.88 |
| | | kWh | Off-peak | | | | | 115.86 | 124.62 |
| Large Customer - TOU | MV | kVA | | | | | | | |
| | | kWh | Peak | 1 870.96 | 5 203.53 | 240.80 | 240.80 | 200.19 | 476.36 |
| | | kWh | Standard | | | | | 150.72 | 181.88 |
| | | kWh | Off-peak | | | | | 115.86 | 124.62 |
| Large Customer - TOU | LV | kVA | | | | | | | |
| | | kWh | Peak | 1 360.70 | 1 216.52 | 257.65 | 257.65 | 200.19 | 476.36 |
| | | kWh | Standard | | | | | 150.72 | 181.88 |
| | | kWh | Off-peak | | | | | 115.86 | 124.62 |
| Large Customer | MV | kVA | | | | | | | |
| | | kWh | | 1 020.52 | 5 510.91 | 240.80 | 240.80 | 160.97 | 190.53 |
| Large Customer | LV | kVA | | | | | | | |
| | | kWh | | 850.44 | 1 298.70 | 257.62 | 257.62 | 172.44 | 201.98 |
| Large Customer Reactive Energy | | kVArh | | | | | | 27.02 | |
| | | | | | | | | | |
| Business | 400 V | kVA | < 50 | 510.27 | 489.23 | | | | |
| | | kWh | 0 - 500 | | | | | 227.68 | 238.35 |
| | | kWh | 501 - 1000 | | | | | 249.90 | 259.49 |
| | | kWh | 1001 - 2000 | | | | | 262.06 | 271.07 |
| | | kWh | 2001 - 3000 | | | | | 271.62 | 280.18 |
| | | kWh | > 3000 | | | | | 280.44 | 288.56 |
| | | kVA | < 100 | 510.27 | 699.12 | | | | |
| | | kWh | 0 - 500 | | | | | 227.68 | 238.35 |
| | | kWh | 501 - 1000 | | | | | 249.90 | 259.49 |
| | | kWh | 1001 - 2000 | | | | | 262.06 | 271.07 |
| | | kWh | 2001 - 3000 | | | | | 271.62 | 280.18 |
| | | kWh | > 3000 | | | | | 280.44 | 288.56 |
| Business Prepaid | 400 V | kVA | < 50 | | | | | | |
| | | kWh | 0 - 500 | | | | | 252.84 | 252.84 |
| | | kWh | 501 - 1000 | | | | | 276.87 | 276.87 |
| | | kWh | 1001 - 2000 | | | | | 290.02 | 290.02 |
| | | kWh | 2001 - 3000 | | | | | 300.36 | 300.36 |
| | | kWh | > 3000 | | | | | 309.89 | 309.89 |
| Reseller Business (Conventional) | 400 V | kVA | < 50 | 510.27 | 489.23 | | | | |
| | | kWh | 0 - 500 | | | | | 225.57 | 237.57 |
| | | kWh | 501 - 1000 | | | | | 248.24 | 259.07 |
| | | kWh | 1001 - 2000 | | | | | 260.65 | 270.84 |
| | | kWh | 2001 - 3000 | | | | | 270.41 | 280.09 |
| | | kWh | > 3000 | | | | | 279.40 | 288.62 |

| SEGMENT | Supply | Units | Block | Service | Capacity | Maximum Demand | | Energy Charge | |
|-----------------------|----------|-------|-------------|---------|----------|----------------|--------|---------------|--------|
| | Position | | | Charge | Charge | Summer | Winter | Summer | Winter |
| Agricultural | 400 V | kVA | | 510.27 | 686.35 | | | 190.69 | 220.68 |
| | | | | | | | | | |
| Domestic TOU 3 Ø | 230 V | A | <=80 | 169.29 | 683.14 | | | | |
| | | kWh | Peak | | | | | 197.87 | 455.23 |
| | | kWh | Standard | | | | | 156.52 | 186.48 |
| | | kWh | Off-peak | | | | | 123.14 | 131.59 |
| | | | | | | | | | |
| Domestic TOU 1 Ø | 230 V | A | <=80 | 169.29 | 548.38 | | | | |
| | | kWh | Peak | | | | | 197.87 | 455.23 |
| | | kWh | Standard | | | | | 156.52 | 186.48 |
| | | kWh | Off-peak | | | | | 123.14 | 131.59 |
| | | | | | | | | | |
| Domestic 3 Ø Seasonal | 230 V | A | <=80 | 169.29 | 683.14 | | | | |
| | | kWh | 0 - 500 | | | | | 155.21 | 185.17 |
| | | kWh | 501 - 1000 | | | | | 179.30 | 209.26 |
| | | kWh | 1001 - 2000 | | | | | 193.12 | 223.08 |
| | | kWh | 2001 - 3000 | | | | | 204.19 | 229.63 |
| | | kWh | > 3000 | | | | | 214.60 | 244.56 |
| | | | | | | | | | |
| Domestic 1 Ø Seasonal | 230 V | A | <=80 | 169.29 | 548.38 | | | | |
| | | kWh | 0 - 500 | | | | | 155.21 | 185.17 |
| | | kWh | 501 - 1000 | | | | | 179.30 | 209.26 |
| | | kWh | 1001 - 2000 | | | | | 193.12 | 223.08 |
| | | kWh | 2001 - 3000 | | | | | 204.19 | 229.63 |
| | | kWh | > 3000 | | | | | 214.60 | 244.56 |
| | | | | | | | | | |
| Domestic 3 Ø | 230 V | A | <=80 | 169.29 | 683.14 | | | | |
| | | kWh | 0 - 500 | | | | | 163.19 | 163.19 |
| | | kWh | 501 - 1000 | | | | | 187.28 | 187.28 |
| | | kWh | 1001 - 2000 | | | | | 201.10 | 201.10 |
| | | kWh | 2001 - 3000 | | | | | 212.17 | 212.17 |
| | | kWh | > 3000 | | | | | 222.58 | 222.58 |

| SEGMENT | Supply | Units | Block | Service | Capacity | Maximum Demand | | Energy Charge | |
|--|----------|-------|-------------|---------|----------|----------------|--------|---------------|--------|
| | Position | | | Charge | Charge | Summer | Winter | Summer | Winter |
| Domestic 1 Ø | 230 V | A | <=60 | 169.29 | 498.72 | | | | |
| | | | | | | | | | |
| | | kWh | 0 - 500 | | | | | 163.19 | 163.19 |
| | | kWh | 501 - 1000 | | | | | 187.28 | 187.28 |
| | | kWh | 1001 - 2000 | | | | | 201.10 | 201.10 |
| | | kWh | 2001 - 3000 | | | | | 212.17 | 212.17 |
| | | kWh | > 3000 | | | | | 222.58 | 222.58 |
| Domestic 1 Ø | 230 V | | | | | | | | |
| | | A | 80 | 169.29 | 548.38 | | | | |
| | | kWh | 0 - 500 | | | | | 163.19 | 163.19 |
| | | kWh | 501 - 1000 | | | | | 187.28 | 187.28 |
| | | kWh | 1001 - 2000 | | | | | 201.10 | 201.10 |
| | | kWh | 2001 - 3000 | | | | | 212.17 | 212.17 |
| | | kWh | > 3000 | | | | | 222.58 | 222.58 |
| Domestic Prepaid | 230 V | kWh | 0 - 350 | | | | | 169.69 | 169.69 |
| | | kWh | 350-500 | | | | | 194.65 | 194.65 |
| | | kWh | >500 | | | | | 221.80 | 221.80 |
| | | | | | | | | | |
| Reseller Domestic (Conventional) | 230 V | A | <=80 | 170.09 | 686.35 | | | | |
| | | kWh | 0 - 500 | | | | | 146.48 | 146.48 |
| | | kWh | 501 - 1000 | | | | | 169.11 | 169.11 |
| | | kWh | 1001 - 2000 | | | | | 182.07 | 182.07 |
| | | kWh | 2001 - 3000 | | | | | 192.47 | 192.47 |
| | | kWh | > 3000 | | | | | 202.25 | 202.25 |
| | | | | | | | | | |
| Robot Intersections | | | | | | | | 318.13 | 318.13 |
| Streetlights & Billboard per Luminaire | | | | | | | | 356.63 | 356.63 |

EMBEDDED GENERATION TARIFF

| | |
|--|-------|
| Residential Embedded Generator Energy Charge (c/kWh) | 65.79 |
| | |
| Business and Large Power User Embedded Generator Energy Charge (c/kWh) | 54.52 |
| | |

The proposed tariffs for 2021/22 are exclusive of the 6c/kWh network surcharge, 2% surcharge on business and large power users and VAT.

Overall impact of tariff increases on households

The following table shows the overall expected impact of the proposed tariff increases on various households.

Table SA14: Household bills

| Description | 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 | 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' | 1 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 306.04 | 214.23 | 226.01 | 235.05 | 235.05 | 235.05 | 2.0% | 239.75 | 250.30 | 261.56 |
| Electricity: Basic levy | | 444.93 | 485.39 | 548.84 | 583.03 | 583.03 | 583.03 | 14.6% | 668.01 | 734.81 | 808.29 |
| Electricity: Consumption | | 1 249.70 | 1 273.30 | 1 439.75 | 1 529.45 | 1 529.45 | 1 529.45 | 14.6% | 1 752.35 | 1 927.60 | 2 120.35 |
| Water: Basic levy | | – | – | – | – | – | – | – | – | – | – |
| Water: Consumption | | 506.76 | 568.79 | 625.14 | 698.01 | 698.01 | 698.01 | 6.8% | 745.47 | 778.27 | 813.29 |
| Sanitation | | 334.76 | 378.95 | 416.47 | 443.96 | 443.96 | 443.96 | 6.8% | 474.15 | 495.01 | 517.29 |
| Refuse removal | | 156.00 | 165.00 | 177.00 | 186.00 | 186.00 | 186.00 | 4.3% | 194.00 | 202.54 | 211.65 |
| Other | | – | – | – | – | – | – | – | – | – | – |
| sub-total | | 2 998.19 | 3 085.66 | 3 433.21 | 3 675.50 | 3 675.50 | 3 675.50 | 10.8% | 4 073.73 | 4 388.53 | 4 732.43 |
| VAT on Services | | 376.90 | 430.71 | 481.08 | 516.07 | 516.07 | 516.07 | 11.4% | 575.10 | 620.73 | 670.63 |
| Total large household bill: | | 3 375.09 | 3 516.37 | 3 914.29 | 4 191.57 | 4 191.57 | 4 191.57 | 10.9% | 4 648.83 | 5 009.26 | 5 403.06 |
| % increase/-decrease | | – | 4.2% | 11.3% | 7.1% | 7.1% | 7.1% | 10.9% | 7.8% | 7.9% | 7.9% |
| Monthly Account for Household - 'Affordable Range' | 2 | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | 183.63 | 91.81 | 96.86 | 100.74 | 100.74 | 100.74 | 2.0% | 102.75 | 107.27 | 112.10 |
| Electricity: Basic levy | | 444.93 | 485.39 | 548.84 | 583.03 | 583.03 | 583.03 | 14.6% | 668.01 | 734.81 | 808.29 |
| Electricity: Consumption | | 544.45 | 592.90 | 670.40 | 712.15 | 712.15 | 712.15 | 14.6% | 815.95 | 897.55 | 987.30 |
| Water: Basic levy | | – | – | – | – | – | – | – | – | – | – |
| Water: Consumption | | 371.96 | 418.89 | 460.39 | 506.01 | 506.01 | 506.01 | 6.8% | 540.42 | 564.20 | 589.59 |
| Sanitation | | 171.97 | 194.67 | 213.94 | 228.06 | 228.06 | 228.06 | 6.8% | 243.57 | 254.29 | 265.73 |
| Refuse removal | | 118.00 | 125.00 | 134.00 | 141.00 | 141.00 | 141.00 | 4.3% | 147.00 | 153.47 | 160.38 |
| Other | | – | – | – | – | – | – | – | – | – | – |
| sub-total | | 1 834.94 | 1 908.66 | 2 124.43 | 2 270.99 | 2 270.99 | 2 270.99 | 10.9% | 2 517.70 | 2 711.59 | 2 923.39 |
| VAT on Services | | 231.18 | 272.53 | 304.14 | 325.54 | 325.54 | 325.54 | 11.3% | 362.24 | 390.65 | 421.69 |
| Total small household bill: | | 2 066.12 | 2 181.19 | 2 428.57 | 2 596.53 | 2 596.53 | 2 596.53 | 10.9% | 2 879.94 | 3 102.24 | 3 345.08 |
| % increase/-decrease | | – | 5.6% | 11.3% | 6.9% | 6.9% | 6.9% | 10.9% | 7.7% | 7.8% | 7.8% |
| Monthly Account for Household - 'Indigent' | 3 | | | | | | | | | | |
| Household receiving free basic services | | | | | | | | | | | |
| Rates and services charges: | | | | | | | | | | | |
| Property rates | | – | – | – | – | – | – | – | – | – | – |
| Electricity: Basic levy | | – | – | – | – | – | – | – | – | – | – |
| Electricity: Consumption | | 326.67 | 373.47 | 418.26 | 356.08 | 356.08 | 356.08 | 14.6% | 407.98 | 448.78 | 493.65 |
| Water: Basic levy | | – | – | – | – | – | – | – | – | – | – |
| Water: Consumption | | 194.32 | 219.31 | 241.04 | 314.01 | 314.01 | 314.01 | 6.8% | 335.37 | 350.13 | 365.88 |
| Sanitation | | – | – | – | – | – | – | – | – | – | – |
| Refuse removal | | – | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – | – |
| sub-total | | 520.99 | 592.78 | 659.30 | 670.09 | 670.09 | 670.09 | 10.9% | 743.35 | 798.91 | 859.53 |
| VAT on Services | | 72.94 | 88.92 | 98.90 | 100.51 | 100.51 | 100.51 | 10.9% | 111.50 | 119.84 | 128.93 |
| Total small household bill: | | 593.93 | 681.70 | 758.20 | 770.60 | 770.60 | 770.60 | 10.9% | 854.85 | 918.75 | 988.46 |
| % increase/-decrease | | – | 14.8% | 11.2% | 1.6% | 1.6% | 1.6% | 10.9% | 7.5% | 7.6% | 7.6% |

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

Free Basic Services: Basic Social Services Package

The ESP assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the City's Expanded Social Package Policy. The Policy will be reviewed to ensure that it is aligned to national government policies supporting indigent customers, and better profile the programs of the City as they relate to poverty reduction, and social support. About 100 000 individuals are currently registered and the number is expected to increase to around 160 000 over the medium term.

Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table A10 (Basic Service Delivery Measurement).

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.

COUNCIL RESOLUTIONS

Council Resolutions

OPERATING BUDGET

IT IS RECOMMENDED

1. That the consolidated operating revenue of R65.9 billion, operating expenditure of R65.1 billion, taxation of R225.9 million and capital grants and contributions of R2.5 billion for the City of Johannesburg for the financial year 2021/22, and the indicatives for the projected medium-term period 2022/23 to 2023/24 be approved as set out in the following attachments:
 - 1.1 The consolidated operating budget for the City, Core Administration and Municipal Entities as reflected in Annexure A, B and C.
 - 1.2 The operating revenue and expenditure budget by vote for the City as reflected in Annexure D.
2. That the subsidies payable by Core Administration to the following Municipal Entities be approved: –

| Municipal Entity | Adjusted Budget 2020/21 | Budget 2021/22 | Estimate 2022/23 | Estimate 2023/24 |
|---|-------------------------------|--------------------|---------------------|---------------------|
| Pikitup | R 000 872 786 | R 000 1 104 298 | R 000 1 254 197 | R 000 1 310 619 |
| Johannesburg Roads Agency | 1 293 374 | 1 324 279 | 1 382 973 | 1 445 581 |
| Metrobus | 669 859 | 670 484 | 700 067 | 731 569 |
| Johannesburg City Parks and Zoo | 963 865 | 1 000 552 | 1 044 095 | 1 091 073 |
| Johannesburg Development Agency | 40 627 | 40 795 | 41 349 | 43 210 |
| Johannesburg Property Company | 646 229 | 654 635 | 681 924 | 712 607 |
| Metropolitan Trading Company | 251 893 | 268 325 | 261 371 | 273 127 |
| Johannesburg Social and Housing Company | 19 900 | 14 355 | 14 970 | 15 641 |
| Joburg City Theatres | 163 454 | 166 152 | 173 464 | 181 268 |
| Joburg Tourism | - | 45 000 | 46 979 | 49 093 |

3. That the supporting information contained in the 2021/22 – 2023/24 Medium-Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be approved in conjunction with this report.

CAPITAL BUDGET

IT IS RECOMMENDED

1. That the capital budget of R8 157 478 000 for the year 2021/22, R8 544 165 000 for the year 2022/23 and R8 802 148 000 for the year 2023/24 of the City of Johannesburg be approved in terms of Section 16 (3) of the MFMA as set out in the following schedules:
 - 1.1 Capital budget by vote for each of the Municipal Entities and Core Administration as reflected in Annexure A.
 - 1.2 Capital budget by project for each of the Municipal Entities and Core Administration as reflected in Annexure B.

TARIFFS

IT IS RECOMMENDED

1. That the tariff of charges for the 2021/22 budget, as submitted, be approved.

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

2.1.1 Budget Process Overview

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

Key dates applicable to the process were:

| Budget and tariff process 2021/22 | Timeframe | Status |
|--|----------------------------|--------|
| EMT Lekgotla | 9- 10 November 2020 | ✓ |
| Budget Steering Committee meetings | 20- 22 and 25 January 2021 | ✓ |
| Mayoral Committee considers tabled draft IDP, Budget, Tariffs, SDBIPs and Business Plans | 18 March 2021 | ✓ |
| Tabling of the draft IDP, Budget, Tariffs, SDBIPs and Business Plans at Council | 24-25 March 2021 | ✓ |
| IDP, Budget and Tariffs outreach process | April 2021 | ✓ |
| Approval of IDP, Budget, Tariffs, SDBIPs and Business Plans by Mayoral Committee | 20 May 2021 | ✓ |
| Council approval of final IDP, Budget, Tariffs, SDBIPs and Business Plans | 27 May 2021 | ✓ |

The budget process for 2021/22 commenced in November 2020 when an EMT Lekgotla was held on 9 -10 November 2020. Departments and municipal entities (MEs) were requested to prepare budget proposals and these budget proposals were then presented to the Budget Steering Committee held on 20 - 22 and 25 January 2021. On 6 March 2021, a Mayoral Lekgotla was held where final budget allocations were issued. Departments and entities were requested to allocate resources towards service delivery with a focus on GLU priorities and initiatives. The Minister of Finance’s budget speech was held on 24 February 2021 and the budget does take in to account the latest national allocations as reflected in the Gazette. The provincial allocation will be available later and the allocation will be included in the final budget that will be submitted to Council during the month of May 2021. On 26 February 2021, the Council approved the 2020/21 adjustment budget which has been used as a base for the next MTEF planning.

2.1.2. IDP and Service Delivery and Budget Implementation Plan

The City’s IDP is its principal strategic planning instrument, which directly guides and informs it’s planning, budget, and management and development actions. This framework is rolled out into objectives, key

performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. There will be areas revised in line with the new strategic priorities, and to create focus in resource allocation.

The process plan applicable to this revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Compilation of the SDBIP; and
- The review of the performance management and monitoring processes

For the 2021/22 MTB, each department/function had to review its business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2020/21 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3. Review of the Financial Development Plan

The financial development plan has been reviewed in line with historic performance trends and the local government regulatory framework, and used to confirm both the adjustment budget and the 2020/21 budget indicatives. The outcomes of the process were used to inform the resource allocation process. The funding model still relies heavily on revenue generated from trading services through tariffs, supported by grants and loans. Built into the models are modules that recognise constraints as a result of existing commitments and the projected financial position. Optimisation as a modelling technique was used to arrive at budget limits that put the organisation at a sound financial position. The modelling process also shared light on the performance of major revenue sources in relation to capital investments made, providing a rich background of evaluating budget proposals.

2.1.4 Community Consultation

As per legislative requirements, once the draft budget is tabled in Council, it must be made available for the public to comment on. The public participation process will be undertaken in line with the prescripts of the MFMA, Municipal Systems Act, and other applicable legislation. The program is managed in conjunction with the Office of the Speaker. The tabling of the draft budget in March 2021 will mark the commencement of community participation, encourage discussion with all stakeholders and provide an opportunity for feedback. The public participation process will take place throughout the month of April 2021 with the support of the City's regional structures. The outcome of the public participation process will be considered to determine the final budget and tariffs.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

Budgeting takes place within the overall City planning framework. The City's Growth and Development Strategy (GDS) and IDP are the primary point of reference for the MTB. Subsequent to the election of a new Mayor in December 2019, a new strategic direction and priority programmes were forged, forming the basis for the IDP review.

The new strategic priorities are:

- Good governance
- Financial sustainability
- Integrated human settlements
- Sustainable service delivery
- Job opportunity and creation
- Safer city
- Active and engaged citizenry
- Economic development
- Sustainable development
- Smart city
- Minimising the impact of COVID19 (and future pandemics)
- Eradicating gender based violence and violence against children

Accordingly, the 2021/22 MTB addresses the following key programmes in the IDP:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services;
- Improve and strengthen the financial position
- Improve and strengthen the City's financial position
- Impact the housing market including the integration, development and maintenance hostels and flats
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement
- Job opportunities and creation
- Development and support of SMME
- Community Based Planning and enhanced community engagement, including Mayoral imbizos
- Manage displaced communities and homelessness
- Combat drug and substance abuse
- Combat gender-based violence
- Combat corruption, fraud and maladministration
- Combat illegal land invasion and promote regulated land use
- Formalisation of informal settlements and accelerated rapid land release

The 2021/22 MTB 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 SA4: Reconciliation of IDP strategic objectives and budget (revenue)

| STRATEGIC PROGRAMME | SUB-PROGRAMME | Medium-Term Budget 2021/22 - 2023/24 | | |
|---|--|--------------------------------------|----------------------------------|----------------------------------|
| | | Budget Year 2021/22 R 000 | Budget Yr +1 2022/23 R 000 | Budget Yr +2 2023/24 R 000 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | (By)Law Enforcement Programme - Joburg 10+ | 1 553 085 | 1 621 419 | 1 694 379 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | (By)Law Enforcement Programme - Land invasion and enforcement | 5 062 | 5 285 | 5 523 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | Communication / Stakeholder Engagement - Service Delivery Outreach Programme | 15 535 | 16 218 | 16 948 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | Ensure effective medical emergency and fire response | 18 623 | 19 442 | 20 317 |
| Accelerated and visible Service delivery and re-introduction of co-service | Approval of rezoning, township and site development plan applications within turnaround times | 1 442 | 1 505 | 1 573 |
| Accelerated and visible Service delivery and re-introduction of co-service | Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions | 45 626 | 47 634 | 49 777 |
| Accelerated and visible Service delivery and re-introduction of co-service | Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues) | 93 947 | 98 081 | 102 495 |
| Accelerated and visible Service delivery and re-introduction of co-service | COVID-19 Response - Municipal Services | 265 | 277 | 289 |
| Accelerated and visible Service delivery and re-introduction of co-service | Customer Services | 98 | 102 | 107 |
| Accelerated and visible Service delivery and re-introduction of co-service | Implementation of inclusionary housing policy and transit orientated development plan | 190 912 | 193 194 | 200 459 |
| Accelerated and visible Service delivery and re-introduction of co-service | Improved Road Safety and Reduced Congestion | 8 779 | 9 174 | 9 588 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan | 5 646 | 5 900 | 6 166 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - Preventative maintenance | 473 800 | 392 751 | 401 425 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - War on Potholes | 38 106 | 39 822 | 41 122 |
| Accelerated and visible Service delivery and re-introduction of co-service | Jozzi Ihlomile Program | 28 032 | 29 433 | 30 757 |
| Accelerated and visible Service delivery and re-introduction of co-service | Maintenance of Corporate Geo-informatics spatial information | 474 | 495 | 517 |
| Accelerated and visible Service delivery and re-introduction of co-service | Management Support / E-Health / Clean Audit | 153 601 | 164 353 | 171 749 |
| Accelerated and visible Service delivery and re-introduction of co-service | Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease | 58 931 | 1 287 | 1 346 |
| Accelerated and visible Service delivery and re-introduction of co-service | Service Extension, Reading and Resource Development | 26 500 | 27 500 | 28 738 |
| Accelerated and visible Service delivery and re-introduction of co-service | Shelter and Accommodation Programme - Management of Growing Informal settlements within Hostels | 92 659 | 96 828 | 101 185 |
| Accelerated and visible Service delivery and re-introduction of co-service | Smart and Safer Cities | 53 664 | 56 027 | 58 547 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Grass-cutting programme | 68 891 | 71 918 | 75 148 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Litter picking – public spaces | 210 714 | 219 986 | 229 885 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Waste Management | 1 785 384 | 1 863 940 | 1 947 819 |
| Combat corruption; fraud and maladministration | Waste Management / Environmental Protection - Waste Management | 5 548 | 5 791 | 6 053 |
| Combat illegal land invasion and promote regulated land use | (By)Law Enforcement Programme - Land invasion and enforcement | 1 194 | 1 247 | 1 304 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Waste Management / Environmental Protection - Waste Management | 1 814 | 1 895 | 1 979 |
| Development and support of SMMEs | Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions | 82 330 | 686 420 | 707 922 |
| Development and support of SMMEs | Improving revenue collection | 12 093 | 12 625 | 13 193 |
| Development and support of SMMEs | Job Creation - SMME empowerment | 753 448 | 185 263 | 200 374 |
| Development and support of SMMEs | Unlocking investments through property transactions and developments | 73 010 | 76 223 | 79 653 |
| Impact the housing market including the integration; development and maintenance of hostels and flats | Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels) | 305 320 | 318 755 | 333 099 |
| Improve and strengthen financial position | | 48 925 | 51 078 | 53 381 |
| Improve and strengthen financial position | Approved Funding Plan, Investor Roadshows, Profitability and Liquidity Ratio, Long term domestic credit rating | 312 900 | 326 668 | 341 368 |
| Improve and strengthen financial position | Business Continuity Support, Programs and Plans | 70 670 | 73 780 | 77 100 |
| Improve and strengthen financial position | Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions | 23 506 | 24 539 | 25 642 |
| Improve and strengthen financial position | Communication / Stakeholder Engagement - Improved approach on complaints / query management system | 31 553 | 32 941 | 34 423 |
| Improve and strengthen financial position | Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues) | 162 182 | 169 318 | 176 938 |
| Improve and strengthen financial position | Enhancing Financial Sustainability | 17 776 376 | 18 570 855 | 19 239 924 |
| Improve and strengthen financial position | FINANCIAL SUPPORT - 443815 - INC 30 DAYS PAYMENT TURNAROUND FOR MERCHANT, CIVILS, SUNDRIES, ASSIST FORENSIC INV, SUPP OTHER DEPT | 5 467 766 | 5 933 195 | 6 079 700 |
| Improve and strengthen financial position | Increasing Responsiveness to Billing Problems | 29 | 30 | 32 |
| Improve and strengthen financial position | Library Services Access | 3 609 | 3 768 | 3 937 |
| Improve and strengthen financial position | Museums and Galleries Programmes | 4 401 | 4 595 | 4 801 |
| Improve and strengthen financial position | Other | 210 981 | 218 813 | 227 174 |
| Improve and strengthen financial position | Revenue collection | 216 753 | 226 399 | 236 469 |
| Improve and strengthen financial position | Revenue Enhancement Initiatives | 19 956 188 | 22 166 401 | 24 319 458 |
| Improve and strengthen financial position | Smart and Safer Cities | 258 | 269 | 281 |
| Improve and strengthen financial position | Waste Management / Environmental Protection - Waste Management | 224 705 | 234 590 | 245 151 |
| Job opportunities and creation | Job Creation - Co-Production (Work Packages) | 5 022 | 5 243 | 5 479 |
| Job opportunities and creation | Job Creation - EPWP | 8 529 | | |
| Day-to-day programme | Day-to-day programme | 14 680 108 | 14 897 395 | 15 591 836 |
| TOTAL | | 65 368 995 | 69 210 667 | 73 202 530 |

Table SA5: Reconciliation of IDP strategic objectives and budget (operating expenditure)

| KEY PRIORITY | PROGRAMME | 2020/21 Medium Term Revenue & Expenditure Framework | | |
|--|--|---|----------------------------------|----------------------------------|
| | | Budget Year 2020/21 R 000 | Budget Yr +1 2021/22 R 000 | Budget Yr +2 2022/23 R 000 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | (By)Law Enforcement Programme - Joburg 10+ | 2 940 624 | 3 070 010 | 3 208 161 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | (By)Law Enforcement Programme - Land invasion and enforcement | 253 022 | 264 155 | 276 041 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | (By)Law Enforcement Programme - Operationalization of Municipal Courts | 78 826 | 82 293 | 85 995 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | (By)Law Enforcement Programme - Security at council buildings | 1 131 351 | 1 181 131 | 1 234 284 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | Communication / Stakeholder Engagement - Service Delivery Outreach Programme | 130 145 | 135 872 | 141 981 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | Ensure effective medical emergency and fire response | 1 123 768 | 1 173 205 | 1 226 000 |
| A safer city by reintroducing ward based policing (Joburg 10+) and effective law enforcement | Ensure ethics and discipline | 33 425 | 34 899 | 36 468 |
| Accelerated and visible Service delivery and re-introduction of co-service | (By)Law Enforcement Programme - Encroachment / Building of illegal Backyard structures | 12 859 | 13 425 | 14 029 |
| Accelerated and visible Service delivery and re-introduction of co-service | (By)Law Enforcement Programme - Vandalism Reduction | 202 406 | 211 309 | 220 817 |
| Accelerated and visible Service delivery and re-introduction of co-service | | 35 170 | 36 717 | 38 369 |
| Accelerated and visible Service delivery and re-introduction of co-service | Access to facilities and services | 183 791 | 191 879 | 200 517 |
| Accelerated and visible Service delivery and re-introduction of co-service | Air Quality | 1 500 | 1 566 | 1 636 |
| Accelerated and visible Service delivery and re-introduction of co-service | Approval of building plans within statutory timeframes | 81 862 | 85 469 | 89 315 |
| Accelerated and visible Service delivery and re-introduction of co-service | Approval of outdoor advertising applications within 90 days | 11 | 11 | 11 |
| Accelerated and visible Service delivery and re-introduction of co-service | Approval of rezoning, township and site development plan applications within turnaround times | 87 810 | 91 672 | 95 797 |
| Accelerated and visible Service delivery and re-introduction of co-service | Arts and Culture Programmes | 65 061 | 67 922 | 70 983 |
| Accelerated and visible Service delivery and re-introduction of co-service | Bibliographic and Distribution Services | 9 049 | 9 450 | 9 873 |
| Accelerated and visible Service delivery and re-introduction of co-service | Billing Accuracy | 145 419 | 151 818 | 158 649 |
| Accelerated and visible Service delivery and re-introduction of co-service | Biodiversity management | 3 184 | 3 324 | 3 474 |
| Accelerated and visible Service delivery and re-introduction of co-service | Building stakeholder relation | 120 | 125 | 131 |
| Accelerated and visible Service delivery and re-introduction of co-service | Business Continuity Support , Programs and Plans | 158 124 | 165 074 | 172 488 |
| Accelerated and visible Service delivery and re-introduction of co-service | Climate Change | 1 000 | 1 044 | 1 091 |
| Accelerated and visible Service delivery and re-introduction of co-service | Communication / Stakeholder Engagement - Citywide Imbizo Programme | 10 164 | 10 610 | 11 085 |
| Accelerated and visible Service delivery and re-introduction of co-service | Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions | 1 136 344 | 1 171 389 | 1 224 034 |
| Accelerated and visible Service delivery and re-introduction of co-service | Communication / Stakeholder Engagement - Improved approach on complaints / query management system. | 160 | 168 | 188 |
| Accelerated and visible Service delivery and re-introduction of co-service | Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues) | 862 041 | 899 972 | 940 471 |
| Accelerated and visible Service delivery and re-introduction of co-service | Communication / Stakeholder Engagement - Service Delivery Outreach Programme | 60 298 | 63 423 | 66 276 |
| Accelerated and visible Service delivery and re-introduction of co-service | Competative Sport | 3 656 | 3 817 | 3 989 |
| Accelerated and visible Service delivery and re-introduction of co-service | COVID-19 Response - Food Security and Social Relief | 91 823 | 93 663 | 95 629 |
| Accelerated and visible Service delivery and re-introduction of co-service | COVID-19 Response - Municipal Services | 197 133 | 205 803 | 215 058 |
| Accelerated and visible Service delivery and re-introduction of co-service | Customer Services | 405 508 | 423 348 | 442 399 |
| Accelerated and visible Service delivery and re-introduction of co-service | Developing pro-active maintenance and service teams | 170 035 | 177 517 | 185 505 |
| Accelerated and visible Service delivery and re-introduction of co-service | Development of Inner-City spatial planning tool | 2 175 | 2 271 | 2 373 |
| Accelerated and visible Service delivery and re-introduction of co-service | Development of outdoor advertising by-law | 2 307 | 2 407 | 2 517 |
| Accelerated and visible Service delivery and re-introduction of co-service | Digital transformation | 66 028 | 68 930 | 72 030 |
| Accelerated and visible Service delivery and re-introduction of co-service | Driving the "service with pride" campaign | 37 509 | 39 160 | 40 922 |
| Accelerated and visible Service delivery and re-introduction of co-service | eLearning and Library Applications | 16 559 | 17 288 | 18 066 |
| Accelerated and visible Service delivery and re-introduction of co-service | Encourage innovation and efficiency through the Smart City programme | 8 677 | 9 059 | 9 467 |
| Accelerated and visible Service delivery and re-introduction of co-service | Expanded Social Package Relief | 11 500 | 12 007 | 12 547 |
| Accelerated and visible Service delivery and re-introduction of co-service | Food security that is both improved and safeguarded / Pest Control / Air Pollution | 209 593 | 218 812 | 228 655 |
| Accelerated and visible Service delivery and re-introduction of co-service | Good Corporate Governance and Clean Audits | 28 446 | 29 696 | 31 032 |
| Accelerated and visible Service delivery and re-introduction of co-service | Good governance- Pro-active investigation | 677 | 707 | 739 |
| Accelerated and visible Service delivery and re-introduction of co-service | Heritage Programmes | 1 648 | 1 720 | 1 797 |
| Accelerated and visible Service delivery and re-introduction of co-service | Implementation of inclusionary housing policy and transit orientated development plan | 15 423 | 16 101 | 16 825 |
| Accelerated and visible Service delivery and re-introduction of co-service | Implementation of the City's Substance Abuse Strategy | 35 169 | 36 714 | 38 360 |

| KEY PRIORITY | PROGRAMME | 202021 Medium Term Revenue & Expenditure Framework | | |
|--|---|--|----------------------------------|----------------------------------|
| | | Budget Year 2020/21 R 000 | Budget Yr +1 2021/22 R 000 | Budget Yr +2 2022/23 R 000 |
| Accelerated and visible Service delivery and re-introduction of co-service | Improved Road Safety and Reduced Congestion | 41 645 | 44 338 | 46 332 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan | 76 350 | 88 742 | 92 735 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - Electricity Failures | 1 334 342 | 1 393 046 | 1 455 729 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels) | 108 020 | 112 774 | 117 848 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - Preventative maintenance | 609 641 | 619 508 | 647 373 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - Street Light Repair and Installation | 415 042 | 433 303 | 452 793 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - War on Potholes | 729 245 | 752 255 | 785 470 |
| Accelerated and visible Service delivery and re-introduction of co-service | Infrastructure Repair and Preventative Maintenance - Water Leaks and Sewer Repairs | 31 250 | 32 623 | 34 090 |
| Accelerated and visible Service delivery and re-introduction of co-service | Instilling best service standards by City employees | 173 472 | 181 105 | 189 256 |
| Accelerated and visible Service delivery and re-introduction of co-service | Integrated, Seamless and Efficient Systems and Processes | 170 049 | 177 528 | 185 507 |
| Accelerated and visible Service delivery and re-introduction of co-service | Job Creation - Co-Production (Work Packages) | 80 694 | 84 245 | 88 036 |
| Accelerated and visible Service delivery and re-introduction of co-service | Job Creation - Proactive Informal Trader Stall Identification and management of informal trade within precincts | 11 173 | 11 665 | 12 189 |
| Accelerated and visible Service delivery and re-introduction of co-service | Job Creation - SMME empowerment | 11 500 | 12 006 | 12 546 |
| Accelerated and visible Service delivery and re-introduction of co-service | Jozzi Ihlomile Program | 27 511 | 28 723 | 30 015 |
| Accelerated and visible Service delivery and re-introduction of co-service | Library Services Access | 19 997 | 20 875 | 21 814 |
| Accelerated and visible Service delivery and re-introduction of co-service | Maintenance of Corporate Geo-informatics spatial information | 47 543 | 49 638 | 51 872 |
| Accelerated and visible Service delivery and re-introduction of co-service | Maintenance of the Capex JSIP management tool | 5 000 | 5 220 | 5 455 |
| Accelerated and visible Service delivery and re-introduction of co-service | Management Support / E-Health / Clean Audit | 136 203 | 142 226 | 148 663 |
| Accelerated and visible Service delivery and re-introduction of co-service | Mass participation and Recreation | 9 516 | 9 935 | 10 382 |
| Accelerated and visible Service delivery and re-introduction of co-service | Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease | 838 911 | 875 793 | 915 167 |
| Accelerated and visible Service delivery and re-introduction of co-service | Modernisation of built environment automation system | 2 000 | 2 088 | 2 182 |
| Accelerated and visible Service delivery and re-introduction of co-service | Museums and Galleries Programmes | 7 245 | 7 566 | 7 902 |
| Accelerated and visible Service delivery and re-introduction of co-service | Open Space Planning | 1 900 | 1 984 | 2 073 |
| Accelerated and visible Service delivery and re-introduction of co-service | Pro-active investigation | 18 700 | 19 522 | 20 510 |
| Accelerated and visible Service delivery and re-introduction of co-service | Provision of basic services – water | 6 937 008 | 7 242 230 | 7 568 117 |
| Accelerated and visible Service delivery and re-introduction of co-service | Regional Footprint | 753 | 786 | 821 |
| Accelerated and visible Service delivery and re-introduction of co-service | Repairs and maintenance (water and sewer networks) | 982 633 | 1 024 601 | 1 070 662 |
| Accelerated and visible Service delivery and re-introduction of co-service | Rollout of Mobile Clinics to increase access to primary health care | 36 200 | 37 790 | 39 491 |
| Accelerated and visible Service delivery and re-introduction of co-service | Service Extension, Reading and Resource Development. | 215 788 | 225 281 | 235 421 |
| Accelerated and visible Service delivery and re-introduction of co-service | Shelter and Accommodation Programme - Informal Settlement Management (implement formalization programme – UISP) | 7 271 | 7 591 | 7 932 |
| Accelerated and visible Service delivery and re-introduction of co-service | Shelter and Accommodation Programme - Management of Growing Informal settlements within Hostels | 52 738 | 55 057 | 57 541 |
| Accelerated and visible Service delivery and re-introduction of co-service | Smart and Safer Cities | 114 675 | 118 002 | 123 311 |
| Accelerated and visible Service delivery and re-introduction of co-service | Sport Development | 10 415 | 10 874 | 11 361 |
| Accelerated and visible Service delivery and re-introduction of co-service | Subsidised education - staff empowerment | 1 461 | 1 525 | 1 584 |
| Accelerated and visible Service delivery and re-introduction of co-service | Support for governance structures | 74 980 | 78 275 | 81 805 |
| Accelerated and visible Service delivery and re-introduction of co-service | TB / HIV and AIDS | 12 505 | 13 053 | 13 639 |
| Accelerated and visible Service delivery and re-introduction of co-service | The expansion of extended hour libraries and clinics within the City | 65 307 | 68 178 | 71 244 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Clearing illegal dumping | 81 036 | 84 460 | 88 260 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Grass-cutting programme | 1 162 207 | 1 213 330 | 1 267 918 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Litter picking – public spaces | 789 468 | 820 395 | 857 799 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Recycling programme | 50 577 | 94 938 | 95 031 |
| Accelerated and visible Service delivery and re-introduction of co-service | Waste Management / Environmental Protection - Waste Management | 1 613 180 | 1 693 783 | 1 772 595 |
| Accelerated and visible Service delivery and re-introduction of co-service | Wastewater Treatment Works (WWTW)/management Programme | 475 696 | 469 596 | 490 794 |
| Accelerated and visible Service delivery and re-introduction of co-service | Water Resource Management | 5 730 | 5 198 | 5 509 |
| Accelerated and visible Service delivery and re-introduction of co-service | Well informed Councillors to execute their duties and functional Ward committees | 305 108 | 318 534 | 332 864 |

| KEY PRIORITY | PROGRAMME | 2020/21 Medium Term Revenue & Expenditure Framework | | |
|---|--|---|----------------------------------|----------------------------------|
| | | Budget Year 2020/21 R 000 | Budget Yr +1 2021/22 R 000 | Budget Yr +2 2022/23 R 000 |
| Combat corruption; fraud and maladministration | Creating an honest and transparent City that fights corruption | 10 878 | 11 357 | 11 866 |
| Combat corruption; fraud and maladministration | Good Corporate Governance and Clean Audits | 5 100 | 5 324 | 5 564 |
| Combat corruption; fraud and maladministration | Group Risk and Assurance Services - Broking Fees | 12 376 | 12 920 | 13 501 |
| Combat corruption; fraud and maladministration | Legal Support and (By)-Law Prosecution | 11 471 | 11 970 | 12 502 |
| Combat corruption; fraud and maladministration | Policy Reform Initiatives | 10 571 | 11 037 | 11 533 |
| Combat corruption; fraud and maladministration | Prevent, detect, investigate and resolve crimes committed against the City | 110 821 | 115 696 | 120 902 |
| Combat corruption; fraud and maladministration | Support for governance structures | 52 464 | 54 774 | 57 237 |
| Combat corruption; fraud and maladministration | Systems of Internal Control | 25 717 | 26 845 | 28 048 |
| Combat corruption; fraud and maladministration | Waste Management / Environmental Protection - Waste Mangement | 80 180 | 83 698 | 87 471 |
| Combat gender based violence | Gender Based Violence Programmes | 4 848 | 5 059 | 5 286 |
| Combat illegal land invasion and promote regulated land use | (By)Law Enforcement Programme - Land invasion and enforcement | 313 318 | 327 117 | 341 839 |
| Combat illegal land invasion and promote regulated land use | Legal Support and (By)-Law Prosecution | 2 426 | 2 533 | 2 647 |
| Combating drug and substance abuse | Substance Abuse Crisis Centre | 64 | 67 | 70 |
| Combating drug and substance abuse | Substance Abuse Treatment Centre Programmes | 94 823 | 98 996 | 103 455 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Communication / Stakeholder Engagement - Citywide Imbizo Programme | 5 098 | 5 322 | 5 561 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions | 19 763 | 20 631 | 21 558 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Communication / Stakeholder Engagement - Service Delivery Outreach Programme | 159 093 | 166 091 | 173 564 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Media Relations and External Communications | 9 471 | 9 888 | 10 332 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Public Education | 578 | 603 | 629 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Stakeholder Engagement | 22 821 | 23 817 | 24 884 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Waste Management / Environmental Protection - Kleena Joburg | 28 559 | 29 817 | 31 158 |
| Community Based Planning and enhanced community engagement, including mayoral izimbizo | Waste Management / Environmental Protection - Waste Mangement | 185 818 | 210 159 | 219 623 |
| Development and support of SMMEs | Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions | 203 518 | 212 472 | 222 032 |
| Development and support of SMMEs | Job Creation - Business forums engagement (Regional) | 440 | 460 | 480 |
| Development and support of SMMEs | Job Creation - Local Labor for CAPEX Projects | 500 | 523 | 547 |
| Development and support of SMMEs | Job Creation - SMME empowerment | 1 073 629 | 1 126 138 | 1 176 864 |
| Formalization of informal settlements and accelerated rapid land release | Shelter and Accommodation Programme - Title deed programme | 79 686 | 83 121 | 86 861 |
| Impact the housing market including the integration; development and maintenance of hostels and flats | Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels) | 86 842 | 90 639 | 94 706 |
| Impact the housing market including the integration; development and maintenance of hostels and flats | Infrastructure Repair and Preventative Maintenance - Water Leaks and Sewer Repairs | 19 144 | 19 987 | 20 885 |
| Impact the housing market including the integration; development and maintenance of hostels and flats | Job Creation - EPWP | 1 233 | 1 286 | 1 345 |
| Impact the housing market including the integration; development and maintenance of hostels and flats | Job Creation - Youth Development | 3 | 3 | 3 |
| Impact the housing market including the integration; development and maintenance of hostels and flats | Prevent, detect, investigate and resolve crimes committed against the City | 546 | 570 | 596 |
| Impact the housing market including the integration; development and maintenance of hostels and flats | Shelter and Accommodation Programme - Informal Settlement Management (implement formalization programme – UISP) | 23 035 | 24 048 | 25 131 |
| Improve and strengthen financial position | (By)Law Enforcement Programme - Joburg 10+ | 52 070 | 54 360 | 56 805 |
| Improve and strengthen financial position | | 5 441 | 5 681 | 5 936 |
| Improve and strengthen financial position | Approved Funding Plan, Investor Roadshows, Profitability and Liquidity Ratio, Long term domestic credit rating | 3 205 629 | 3 346 676 | 3 497 278 |
| Improve and strengthen financial position | AUDIT OPINION (443832) | 9 945 | 10 382 | 10 849 |
| Improve and strengthen financial position | Business Continuity Support, Programs and Plans | 645 534 | 673 938 | 704 261 |
| Improve and strengthen financial position | Communication / Stakeholder Engagement - Improved approach on complaints / query management system | 25 861 | 26 996 | 28 209 |
| Improve and strengthen financial position | Communication / Stakeholder Engagement - Revenue offices Function Improvements (e.g. resolving network issues) | 44 568 | 46 529 | 48 623 |
| Improve and strengthen financial position | COVID-19 Response - Municipal Services | 31 536 | 32 924 | 34 405 |
| Improve and strengthen financial position | Cutting wasteful expenditure on non-core functions | 39 244 | 40 969 | 42 814 |
| Improve and strengthen financial position | Enhancing Financial Sustainability | 1 153 480 | 1 204 227 | 1 258 419 |
| Improve and strengthen financial position | FINANCIAL MANAGEMENT CONTROL - AUDIT FEES (4438 15) | 34 984 | 36 396 | 37 903 |
| Improve and strengthen financial position | FINANCIAL STATEMENTS AND ASSET MANAGEMENT (4439 15) | 16 993 | 17 741 | 18 538 |
| Improve and strengthen financial position | FINANCIAL SUPPORT - 443815 - INC 30 DAYS PAYMENT TURNAROUND FOR MERCHANT, CIVILS, SUNDRIES, ASSIST FORENSIC INV, SUPP OTHER DEPT | 30 137 | 31 399 | 32 747 |

| KEY PRIORITY | PROGRAMME | 2020/21 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|----------------------------------|----------------------------------|
| | | Budget Year 2020/21 R 000 | Budget Yr +1 2021/22 R 000 | Budget Yr +2 2022/23 R 000 |
| Improve and strengthen financial position | FINANCIAL SUPPORT - 4443 15 - PAYROLL CHECKING , SALARY RECONS AND THIRD PARTY PAYMENTS | 8 602 | 8 981 | 9 384 |
| Improve and strengthen financial position | FINANCIAL SUPPORT - PENS MED AID (443820) | (1 237) | (1 292) | (1 350) |
| Improve and strengthen financial position | Improving revenue collection | 168 125 | 174 106 | 181 941 |
| Improve and strengthen financial position | Increasing Responsiveness to Billing Problems | 107 415 | 112 141 | 117 188 |
| Improve and strengthen financial position | Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels) | 142 459 | 148 727 | 155 420 |
| Improve and strengthen financial position | Monitoring resolution of audit queries raised in the AGSA management letter | 9 544 | 9 963 | 10 411 |
| Improve and strengthen financial position | Prevent, detect, investigate and resolve crimes committed against the City | 266 | 278 | 290 |
| Improve and strengthen financial position | Reducing Non-revenue Water | 141 866 | 148 165 | 154 887 |
| Improve and strengthen financial position | Revenue collection | 548 297 | 572 632 | 598 617 |
| Improve and strengthen financial position | Revenue Enhancement Initiatives | 15 308 743 | 16 358 975 | 17 626 492 |
| Improve and strengthen financial position | SAP AND MSCOA - SAP BUSINESS SUPPORT (4438 55) | 785 | 820 | 857 |
| Improve and strengthen financial position | Shelter and Accommodation Programme - Informal Settlement Management (implement formalization programme – UISP) | 560 383 | 585 508 | 611 175 |
| Improve and strengthen financial position | Shelter and Accommodation Programme - Provision of low-cost houses – Programme for short-term (e.g. TRA's) | 26 355 | 27 541 | 28 781 |
| Improve and strengthen financial position | Waste Management / Environmental Protection - Waste Mangement | 159 829 | 162 669 | 171 004 |
| Job opportunities and creation | | 1 059 | 1 106 | 1 156 |
| Job opportunities and creation | Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions | 11 887 | 12 410 | 12 969 |
| Job opportunities and creation | Communication / Stakeholder Engagement - Inter-Governmental engagement forum | 6 764 | 7 062 | 7 379 |
| Job opportunities and creation | COVID-19 Response - Economic Relief and Stimulus | 4 677 | 4 882 | 5 102 |
| Job opportunities and creation | COVID-19 Response - Municipal Services | 59 902 | 62 538 | 65 352 |
| Job opportunities and creation | Ensure number of individuals benefit through learnership/ internship | 663 | 692 | 723 |
| Job opportunities and creation | Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels) | 67 271 | 70 230 | 73 390 |
| Job opportunities and creation | Job Creation - Business forums engagement (Regional) | 30 432 | 31 774 | 33 202 |
| Job opportunities and creation | Job Creation - Co-Production (Work Packages) | 129 329 | 134 732 | 140 788 |
| Job opportunities and creation | Job Creation - EPWP | 20 168 | 21 054 | 22 000 |
| Job opportunities and creation | Job Creation - Land release programme | 23 645 | 24 686 | 25 797 |
| Job opportunities and creation | Job Creation - Local Labor for CAPEX Projects | 500 | 441 | 552 |
| Job opportunities and creation | Job Creation - SMME empowerment | 114 440 | 119 475 | 124 848 |
| Job opportunities and creation | Job Creation - Youth Development | 54 557 | 56 954 | 58 686 |
| Job opportunities and creation | Urban Agriculture | 13 045 | 13 622 | 14 242 |
| Manage displaced communities and homelessness | Provision of basic services – sanitation | 236 976 | 247 395 | 258 516 |
| Manage displaced communities and homelessness | Shelter and Accommodation Programme - Managing Displaced People | 34 240 | 35 750 | 37 362 |
| Manage displaced communities and homelessness | Shelter and Accommodation Programme - Provision of low-cost houses – Programme for short-term (e.g. TRA's) | 48 185 | 50 304 | 52 567 |
| Day-to-day programme | Day-to-day programme | 11 033 513 | 11 496 968 | 12 017 503 |
| TOTAL | | 64 976 026 | 68 189 611 | 71 786 422 |

Table SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)

| Strategic Objective R thousand | Goal | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------------|------------------------------|---|------------------------|------------------------|
| | | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Safer city | Safer city | 2 000 | 1 000 | 1 000 |
| Sustainable service delivery | Sustainable service delivery | 572 538 | 280 434 | 355 243 |
| Economic development | Economic development | 538 905 | 475 054 | 475 460 |
| Good governance | Good governance | 1 564 516 | 1 503 881 | 1 528 927 |
| Financial sustainability | Financial sustainability | – | – | – |
| Smart City | Smart City | 3 000 | – | – |
| No Selection | No Selection | 5 476 519 | 6 283 796 | 6 441 518 |
| Allocations to other priorities | | – | – | – |
| Total Capital Expenditure | | 8 157 478 | 8 544 165 | 8 802 148 |

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The City is committed to developing a comprehensive system that allows for the management of the performance of the City. This system forms the basis for managing the performance of Core Departments as well as Municipal Entities.

Citywide performance management is therefore the process of strategic planning through which performance objectives for the City of Johannesburg are identified, based on the Growth and Development Strategy and the Integrated Development Plan, and then monitored and measured via the City Scorecard (the SDBIP). Performance management takes place within the context of a broader cooperative governance framework and is informed by national planning (at the level of national Government) and by regional planning (at the level of the Provincial Government).

The corporate governance framework for the city integrates both political as well as administrative accountability for the performance of the city.

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

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 | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| <u>Borrowing Management</u> | | | | | | | | | |
| Credit Rating | | Aa1.za | Aa1.za | Aa1.za | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 19.8% | 10.0% | 8.4% | 8.0% | 8.0% | 6.9% | 10.2% | 8.7% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 23.8% | 10.9% | 10.0% | 9.6% | 9.6% | 8.1% | 11.8% | 10.1% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | -91.5% | -56.9% | -15.3% | -40.2% | -39.2% | -37.2% | -32.2% | -29.5% |
| <u>Liquidity</u> | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 0.8 | 1.1 | 1.0 | 1.2 | 1.2 | 1.0 | 1.1 | 1.1 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 0.8 | 1.1 | 1.0 | 1.2 | 1.2 | 1.0 | 1.1 | 1.1 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0.2 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 |
| <u>Revenue Management</u> | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 92.6% | 90.2% | 110.6% | 89.4% | 90.1% | 90.7% | 90.9% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 92.6% | 90.2% | 110.6% | 89.7% | 90.1% | 90.7% | 90.9% | 91.0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 19.6% | 18.4% | 23.9% | 17.4% | 21.4% | 19.4% | 18.1% | 16.1% |
| <u>Creditors Management</u> | | | | | | | | | |
| Creditors to Cash and Investments | | 590.5% | 243.5% | 245.2% | 208.4% | 260.9% | 278.6% | 279.0% | 282.8% |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 23.9% | 24.2% | 23.9% | 26.3% | 26.6% | 26.0% | 25.5% | 25.3% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 24.7% | 27.0% | 34.2% | 26.8% | 26.9% | 26.3% | 25.8% | 25.6% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 6.3% | 6.5% | 6.3% | 7.4% | 6.1% | 5.7% | 5.6% | 5.5% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 12.7% | 10.9% | 12.7% | 12.3% | 11.8% | 11.4% | 11.3% | 11.2% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 11.5 | 22.5 | 14.8 | 23.6 | 23.6 | 12.4 | 16.1 | 17.1 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 25.7% | 24.2% | 31.4% | 22.8% | 27.8% | 24.9% | 23.0% | 20.3% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 0.9 | 1.6 | 1.8 | 1.5 | 1.2 | 1.1 | 1.1 | 1.0 |

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. The CoJ's borrowing strategy is premised on the limits and success of interventions identified in the financial development plan. It is estimated that the debt to revenue will be between 34% - 39% over the medium-term.

Capital charges to operating expenditure are a measure of the cost of borrowing in relation to the operating expenditure. This is expected to increase in line with the City's funding increase that can be attributed to bonds repayments. It is estimated that the cost of borrowing and principal paid as a percentage of the operating expenditure will be 6.9% for 2021/22, 10.2% in 2022/23 and thereafter reaching 8.7%. Borrowing is considered a prudent financial instrument in financing capital infrastructure development, and this indicator will have to be carefully monitored going forward.

2.3.1.2. Liquidity

Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1.5-2:1.

2.3.1.3. Revenue Management

As part of the financial sustainability strategy, the City continues to integrate revenue enhancement initiatives with the budget planning process. Monthly performance reports are used to track performance against revenue targets, and remedial actions are implemented through appropriate governance structures. The intention is to understand the drivers of revenue performance and how they are impacted by changing economic conditions.

2.3.1.4. Creditors Management

The City continues to put processes in place to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality targets a 100 percent compliance rate. This has had a favorable impact on suppliers' perceptions of the risk of doing business with the City, which is expected to benefit the City in the form of more competitive pricing of tenders, as suppliers compete for the City's business.

2.3.2 Indigence and the Extended Social Package

For the 2021/22 financial year the City will continue on a process to revitalise its indigent register and make it a central instrument in contributing to revenue enhancement, poverty reduction and food security. This includes aligning the register to various sector policies, and preserving fairness in application implementation and

monitoring. At this stage it is understood that the Department of Social Development is reviewing the ESP in a manner that focusses it in achieving the priorities.

2.3.3 Providing clean water and managing waste water

The Department of Water Affairs conducts performance rating of water treatment works, presenting a Blue Drop and Green Drop award respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

The last Blue and Green drop assessment was done in 2013/14. During this assessment the City achieved an overall score of 96.06%, signifying that the City's potable water and waste water treatment works meet standards of exceptional quality. The City was awarded a Blue Drop status for its potable water distribution system. The Green Drop certification was awarded to four of the six wastewater treatment works. Driefontein, Goudkoppies, Ennerdale and Olifantsvlei Works received Green Drop status while Bushkoppie and Northern Works failed to do so.

JW has a Water Safety Plan in place and the plan was independently assessed by the International Water Association (IWA) against an international assessment model. There were no high-risk problems identified. There are no problems experienced in the management of drinking water and the water continuously complies with the *Drinking Water Standard: SANS 241*.

2.3.4. Service Standards

Service standards for departments and entities

| CITY POWER | | |
|--------------|---|------------------------|
| No. | Core Service | Service Level Standard |
| 1. | Average time taken to repair logged streetlight queries (Motorways) | 2 days |
| 2. | Average time taken to repair logged streetlight queries (Secondary Roads, Main Arterials and Area lighting) | 6 days |
| 3. | Percentage resolution of logged illegal connection queries within 30 days – multiple properties. | 95% |
| 4. | Percentage resolution of logged queries within 30 days. | 95% |
| 5. | Percentage of Large Power Users (LPU) meters read as per the download file. | 98% |
| 6. | Percentage of Domestic meters read as per the download file. | 95% |
| 7. | Average time take to communicate logged service interruption - Planned interruption. | 7 days |
| JOBURG WATER | | |
| No. | Core Service | Service Level Standard |
| 8. | Percentage of water supply interruptions concluded within 12 hours of notification. | 95% |
| 9. | Percentage of fire hydrants repaired within 48 hours of notification. | 85% |
| 10. | Percentage of stolen meters replaced within 24 hours of notification. | 95% |
| 11. | Percentage of defective meters repaired within 3 days of notification. | 95% |
| 12. | Percentage of leaking valves repaired within 48 hours of notification. | 95% |
| 13. | Percentage of missing manhole covers replaced within 24 hours of notification. | 95% |
| 14. | Percentage repair of water pipe burst within 48 hours of notification. | 92% |
| 15. | Percentage sewer blockages cleared within 24 hours of notification. | 95% |
| 16. | Percentage of new water connections completed within 15 days of receiving request from customer. | 90% |
| 17. | Percentage of actual accounts billed on actual meter readings | 90% |
| 18. | Percentage of planned service interruption communiqués send within 7 days. | 95% |
| 19. | Percentage unplanned interruption communiqués send immediately. | 95% |

| PIKITUP | | |
|---------|---|---|
| No. | Core Service | Service Level Standard |
| 20. | Resolution and Complaints within 7 (seven) days of call logged | 85% |
| 21. | Collecting of general business waste | 90% |
| 22. | Collecting putrescible waste (wet waste) Within 24 Hours of logged call | 100% |
| 23. | Cleaning of illegal dumping spot within 10 (ten) days of call logged | 85% |
| 24. | Removal of animal carcasses Within 48 (forty-eight) hours of call logged | 100% |
| 25. | Delivery of new or replacement wheelie bins (240l) ordered by customer within 7 days. | 85% |
| 26. | Collecting of refuse bags on the curb side | 90% |
| 27. | Collecting domestic waste daily | 90% |
| 28. | % of households in informal settlements receiving refuse removal services | 90% |
| JOSHCO | | |
| No. | Core Service | Service Level Standard |
| 29. | Billing of customers | 98% accurate bills of all active customers. |
| 30. | Attending to requests for maintenance | 96 % of maintenance requests attended within 14 working days |
| 31. | Routine building maintenance | Once per year and as when required. |
| 32. | Application of rental housing | Outcome of enquiry to be sent to application within 5 days. |
| 33. | Application of rental housing | Outcome of the application communicated within 7 days. |
| 34. | Resolution of complaints | Acknowledgement and response within 24 hours of complaint being logged. |
| 35. | Resolution of complaints | Resolution of the complaints/ queries within 5 workings days. |

| JOHANNESBURG ROADS AGENCY | | |
|---------------------------|--|---|
| No. | Core Service | Service Level Standard |
| 36. | % of damaged / missing road barriers or guardrails repaired from when a valid call is logged | 40%-14 days 60%-20 Days 80%-30 days |
| 37. | % of blocked stormwater kerb inlets (KI's) repaired from when a valid call is logged | 40%-10 days 60%-20 Days 80%-30 days |
| 38. | % of missing JRA manhole covers made safe and replaced after a valid call is logged | 40%-10 days 60%-20 Days 80%-30 days |
| 39. | % of reported damaged / missing regulatory road traffic signs replaced or repaired from the time when a valid call is logged | 40%-10 days 60%-20 Days 80%-30 days |
| 40. | % of reported potholes repaired from the time when a valid call is logged | 40%-14 days 60%-20 Days 80%-30 days |
| 41. | % of reported faulty traffic signals repaired from the time of genuine fault recorded by JRA from all sources. | 40% - 24 hours 60% - 48 hours 80% - 7 days |
| 42. | % of reported damaged traffic signal poles repaired / replaced from when a valid call is logged | 40%-14 days 60%-20 Days 80%-30 days |
| TRANSPORT | | |
| No. | Core Service | Service Level Standard |
| 43. | Rea Vaya Station waiting time peak(trunk route) on a working day | 95% adherence to daily bus schedule |
| 44. | Rea Vaya Station waiting time peak(trunk route) on a working day | 10 minutes maximum |
| 45. | Rea Vaya Station waiting time off peak(trunk route) on a working day | 30 minutes maximum |
| 46. | Rea Vaya Feeder bus peak waiting time on a working day | 15 minutes maximum |
| 47. | Rea Vaya Feeder bus off peak waiting time on a working day | 30 minutes maximum |
| 48. | Safety of commuters | 100% compliance to safety and security of commuters |
| 49. | bus seating-standing | Enforcing of bus seating-standing in line with applicable regulations |
| 50. | Comments on permit applications / concurrencies | 30 days turnaround time |
| 51. | Access Restriction Applications (SAR) | 90 days turnaround time from receipt of application |

| METROBUS | | |
|---------------|---|--|
| No. | Core Service | Service Level Standard |
| 52. | % of scheduled public bus trip arriving on time | 90% |
| 53. | Bus timetable | 90-95% adherence to daily bus schedule (<5 min headway) |
| 54. | Safety of passengers | 100% compliance to health and safety legislation 1) Zero security incidents on buses 2) Zero fatalities Enforcing of bus seating-standing in line with applicable regulations |
| 55. | Response time for walk in enquiries | All walk-in queries acknowledged within 1 hour |
| JOBURG MARKET | | |
| No. | Core Service | Service Level Standard |
| 56. | Opening a new buyer account | 20 minutes |
| 57. | Electronic Sales Processing System disruptions | Mirror/back- up system to go live: within 55 minutes |
| 58. | Time to resolve cashiering queries when clients are depositing money. | Resolution of depositing queries within 30 minutes. |
| 59. | Repairs of infrastructure facilities | Commencement with repairs process on reported infrastructure breakdown within 24 hours |
| 60. | Repairs to ripening facilities | 90% Availability |
| 61. | Cold Room facilities | Average temperature variance not greater than 2°c of agreed customer requirements |
| HOUSING | | |
| No. | Core Service | Service Level Standard |
| 62. | Response to Group Legal and Contracts on new eviction matters, where City is joined to provide TEA. | Written response to Group Legal and Contracts within 7 days of receiving a request. |
| 63. | Title deed registration | Within 21 days from lodgment date |
| 64. | Issuing of title deeds | <6 months |

| JOHANNESBURG CITY PARKS & ZOO | | |
|-------------------------------|---|------------------------------------|
| No. | Core Service | Service Level Standard |
| 65. | Maintenance of Flagship Parks | 12 maintenance cycles per quarter |
| 66. | Maintenance of Developed Parks | 3 maintenance cycles per quarter |
| 67. | Maintenance of Undeveloped Parks | 1 maintenance cycle per quarter |
| 68. | Maintenance of Main Arterials | 3 maintenance cycles per quarter |
| 69. | Maintenance of Landscaped Islands and Town Entrances | 6 maintenance cycles per quarter |
| 70. | Maintenance of Flagship/Active cemeteries | 6 maintenance cycles per quarter |
| 71. | Maintenance of passive cemeteries | 1 maintenance cycle per quarter |
| 72. | Response to calls logged for removal of emergency fallen trees | 80% of emergency calls attended to |
| 73. | Response to calls logged for emergency damaged infrastructure | 80% of emergency calls attended to |
| 74. | Compliance to the PAAZA (Pan-African Association of Zoos and Aquaria) standards | 100% compliance |

| HEALTH | | |
|---------------|--|--|
| No. | Core Service | Service Level Standard |
| 75. | Waiting times at clinics | Under 2.5 hours |
| 76. | Reported notifiable medical conditions | 100% investigated and reported within 3 days |
| 77. | Request for services attended to by environmental health services | 100% of requests attended to within 48 hours |
| 78. | Response to complaints and requests for personal health services | 100% response to complaints and requests within 48 hours |
| PUBLIC SAFETY | | |
| No. | Core Service | Service Level Standard |
| 79. | Vehicle registration process complete in under 50 min from point of service. | 301 332 |
| 80. | Driver's license renewal process complete in under 50 min from point of service. | 162 000 |
| 81. | Bulk Vehicle registration process complete in within 24hrs from point of service. | 300 000 |
| 82. | Fire and rescue calls response time: Emergency call dispatched in 3 minutes | 38% |
| 83. | Fire and rescue calls response time: Emergency responded to in 15 minutes (be at the scene within this time) | 75% |
| 84. | By-law enforcement: Response to infringements: within 24 hours | 90% |
| 85. | Accident reports: Available within 48 hours of accident log | 905 |

| | | |
|-----------------------------------|---|--|
| 86. | Traffic control: 90% response to all logged calls for traffic control within 30 minutes | 60% |
| DEVELOPMENT PLANNING | | |
| No. | Core Service | Service Level Standard |
| 87. | Building Inspections | 85% within 48 hours of request |
| 88. | Planning Law Enforcement Inspection | 85% First Inspection and issuing of notice- 15 days after registration of complaint 85% Re-inspection- 31 working days from the date of the first inspection |
| 89. | e-Property Information Service | 95% within 2 working days (16 working hours) |
| 90. | Online mapping website | 95% available (Dependency: Hosting infrastructure availability) |
| 91. | Consent use (land use applications) | 85% within 2.5 months (excluding post decision legal administration) |
| 92. | Municipal Planning Tribunal (MPT) | 85% of decisions made within 30 days from last meeting of MPT |
| 93. | Post-decision legal admin: Subdivisions/Division of land | 85% within 2.0 months |
| 94. | Post-decision legal admin: Rezoning | 85% within 3.0 months |
| 95. | Post-decision legal Admin: Consent | 85% within 1.5 months |
| 96. | Post-decision legal Admin: Township (Excludes processes out of the City's hands e.g. lodging documents with SG, opening a township register etc.) | 85% Section 82 Application - 1 month |
| COMMUNITY DEVELOPMENT | | |
| No. | Core Service | Service Level Standard |
| 97. | Public Pool Lifeguard | Minimum 1 Lifeguard per 50 bathers in accordance with applicable norms and standards. |
| 98. | Cleanliness of all facilities | 100% of all facilities cleaned daily. |
| 99. | Access to Library Information Services | 100% of all libraries to be open according to operating hours (excluding planned closures with a two-week notice period and emergency closures on a as and when basis). |
| 100. | Access to Arts, Culture and Heritage Services | 100% of all museums, galleries, arts centres to be open according to operating hours (excluding planned closures with a two-week notice period and emergency closures on a as and when basis) |
| 101. | Access to Sports and Recreation Services | 100% of sports facilities, recreation facilities, community halls, stadiums and swimming pools to be open according to operating hours (excluding planned closures with a two-week notice period and emergency closures on a as and when basis). |
| JOHANNESBURG CITY THEATRES | | |
| No. | Core Service | Service Level Standard |
| 101. | Theatres accessible to people with disabilities | 100% accessibility. |

| | | |
|--------------------------------------|---|--|
| 102. | Production start times | 100% of all shows commence within 15 minutes as per schedule. |
| 103. | Safety of patrons | 100% compliance to health and safety legislation. |
| GROUP FORENSIC INVESTIGATIONS | | |
| No. | Core Service | Service Level Standard |
| 104. | Prevention of crimes committed against CoJ | 95% Pre-employment vetting within 7 to 14 working days (except for international qualifications/ criminal verifications). 95% Screening of service providers within 5 working days. |
| 105. | Detection of crimes committed against CoJ | 95% New complains received, registered and feedback to client within 5 working days. |
| 106. | Investigation of crimes committed against CoJ | 90% Investigation of cases completed within 100 working days (with an exception of complex cases) |
| Group Finance | | |
| No. | Core Service | Service Level Standard |
| 107. | Percentage of clearance Figures processed within 30 days of application being received | 100% |
| 108. | Percentage of clearance Certificates issued within 24 hours of payment being received. | 100% |
| 109. | Billing queries logged. | 90% of billing queries resolved within 30 days. 95% of billing queries resolved within 60 days. 100% of billing queries resolved within 90 days. |
| 110. | Percentage valid invoices paid within 30 days of receiving the relevant invoice. | 100% of valid invoices paid within 30 days of receiving the relevant invoice. |
| 111. | Turnaround time for issuing refunds. | 100% of refunds issued within 30 days. |
| 112. | Turnaround time for resolving customer complaints. | 90% of customer complaints responded to within 30 days. 95% responded to within 60 working days. 100% responded to within 90 days. |
| 113. | Response to customer queries logged via the Joburg Connect. | Response within 48 hours |
| 114. | Call Centre Average Waiting Time per minute. | 90% within 60 seconds. |
| 115. | Customer Service Centre maximum average queuing time per hour. | 30 Minutes 95% of the cases. |
| JOHANNESBURG PROPERTY COMPANY | | |
| No. | Core Service | Service Level Standard |
| 116. | Response in acknowledgement of requests, enquiries and complaints | Within 1 day of logged call |
| 117. | Provision of answers and/or results related to the receipt of the requests and enquiries regarding properties | Within 3 days of logged call |
| 118. | The performance of emergency work for JPC managed facilities | Within 1 day of logged call |
| 119. | Performance of minor works on facilities managed by JPC | Within 2 days of logged call |

| | | |
|------|---|--|
| 120. | Performance of major works on facilities managed by JPC | Within 5 days of logged call |
| 121. | Complete the sale or lease and registration of servitudes of Council owned land | Within 6 months after Council Approval in terms of Section 14(2) of the Municipal Finance Management Act |
| 122. | Tender placed after Council approval and CoJ Executive Adjudication Committee | Within 4 months of CoJ Executive Adjudication Committee approval (to sign off property agreement with 3rd party) |
| 123. | Internal allocation of land and buildings to City Departments and Entities (PTOB: permission to occupy and build and lease office space from third parties) | Within 60 days of application and budget confirmation |
| 124. | Performance of surveys on the condition of all plant and equipment in order to allow the assessment of the required repairs and maintenance of facilities managed by JPC. | Quarterly (from date of instruction received) |
| 125. | Response to general enquiries at client services counter | Within 24 hours of logged call |
| 126. | Response to enquiries regarding transactions in pipeline | Within 24 hours of logged call |
| 127. | Response to applicants/interest to lease or acquire (formal applications) land and/or buildings | Within 30 days of application |

BUDGET RELATED-POLICIES

Budgeting is central to the process of prioritizing for service delivery and the management of the functions of Council. The City's budgeting process is guided by relevant legislation and budget related policies.

The following are the key policies that affect or are affected by the annual budget:

2.4.1. Budget Management Policy

The City has developed a Budget Management Policy that provides a framework within which Directors, Managing Directors, Chief Executive Officers, Chief Financial Officers, Finance Directors and Managers can compile, control and review budgets of their respective Departments and Municipal Entities to ensure effective financial management. The policy guides the budget process and ensures sound expenditure management.

This policy incorporates, amongst others, provisions for the shifting of funds within and between votes, adjustment budgets, unforeseen and unavoidable expenditure, budget management and oversight.

The Policy is available on the City's website.

2.4.2. Tariff Policy

The Municipal Systems Act, Act 32 of 2000, requires a municipality to have a tariff determination policy.

The City's Tariff Policy provides a broad framework within which Council can determine fair, transparent and affordable service charges that also promote sustainability of service provision. This Policy is based on principles that address the social, economic and financial imperatives that the process of tariff- setting should take account of. Departments and entities translate these principles into specific contents that relates to their businesses.

The City revised its Tariff Policy in 2008 and the Policy is on the City's website.

2.4.3. Treasury Control Policy

The City has a Treasury Control Policy in place, which details a strategy and process of debt, cash management and financial risk management that complies with all the relevant legislation, regulations and guidelines.

The policy seeks to ensure the continued financial strength of the organisation by avoiding the occurrence of unnecessary/ uncontrolled events which could weaken the overall profitability and balance sheet structure.

2.4.4. Cash Management and Investment Policy

Section 13 (2) of the MFMA requires that a municipality have a policy dealing with cash management and investment.

The City's Cash Management and Investment policy is developed within the framework of the MFMA, and is contained within its Treasury Policy.

2.4.5. Policy on Borrowing

Chapter six (6) of the MFMA provides a framework for a policy on borrowing. The City's Policy on Borrowing is contained within its Treasury Policy, and it ascribes to the principles outlined in the Act.

2.4.6. Funding and Reserves Policy

The City's Treasury Policy contains a policy on funding and reserves. The Funding Policy is aimed at ensuring that the City procures sufficient and cost-effective funding in order to achieve its capital expenditure objectives in an optimum manner. The Policy shall be adhered to in the procurement of funding for the City having due regard to the assets and liability maturity profile of the City.

2.4.7 Credit Control and Debt Collection Policy

The City's Credit Control and Debt Collection Policy provides the procedures and mechanisms for credit control and for the collection of debts. The primary objective of this policy is to ensure that all monies due and payable to the City in respect of rates, fees for services, surcharges on such fees, charges, tariffs, interest which has accrued on any amounts due and payable in respect of the foregoing and any collection charges are collected efficiently and promptly.

The Policy is available on the City's website.

2.4.8 Supply Chain Management Policy

Municipalities are required in terms of section 111 of the MFMA to have a Supply Chain Management Policy.

The City approved its Supply Chain Management Policy in 2006. This Policy is currently under review to further strengthen, among other, to improve transparency, in terms of the Municipal Supply Chain Management Regulations, as well as National Treasury guidelines circulated from time to time.

2.4.9 The Rates Policy

The City revises its Rates Policy annually as per legislative requirements. A consultation process plan and outcomes of such process will be used as an input into the 2020/21 budget process.

Rates Policy and General Valuation Roll in terms of the Municipal Property Rates Act (MPRA) was implemented by the City on the 1st July 2008, 1 July 2013, and the City implemented its third new general valuation in July 2018.

2.4.10 The Expanded Social Package Policy

The City developed an expanded Social Package Policy in 2009 that indicate how municipal service subsidies are administered in the City. The targeting mechanism has been amended from a household- based means testing to an individually tied poverty index. The poverty index takes into account an individual's factors as well as the characteristics of the area he/ she reside in. This is in line with the logic that poverty is not a function of income only.

The Extended Social Package Policy will be reviewed to align it with the priorities of the current administration and the revitalization of the indigent register while increasing its focus to improve effectiveness.

2.4.11 Policies on Infrastructure Investment and Capital Projects

The Capital Investment Framework (CIF) is the framework through which the City identifies and prioritizes capital projects for implementation in the forthcoming financial year and the relevant medium-term budget. Over the past years, aspects of the framework have been used to develop various modules of the City's infrastructure planning tool, (JSIP).

Capital investment is dealt with within the budgeting process and is driven by the following:

- The Growth and Development Strategy;
- The Mayoral Priorities;
- Key IDP Interventions;
- The Spatial Development Framework;
- The Growth Management Strategy; and
- Capital Investment Framework

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Key factors that have been taken into consideration in the compilation of the 2021/22 MTB 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. External factors

The global economic effects of the COVID19 pandemic are far-reaching and will likely be long-lasting. In South Africa the large increase in unemployment and income losses has entrenched existing inequalities. Although government will conduct a mass vaccination programme, the threat of resurgent waves of infection lingers. The South African economy contracted by an estimated 7.2 per cent in 2020. The National Treasury projects real economic growth of 3.3 per cent in 2021. Growth is forecast to moderate to 2.2 per cent in 2022 (NT: MTBPS, 2021).

In this uncertain context, economic recovery becomes very important. For municipalities, growth in economic activity positively impacts on the revenue base, the ability of municipalities to generate and collect revenue to fund the much-needed development programmes intended to improve the lives of residents.

2.5.2. General inflation outlook and its impact on the municipal activities

Inflation, as measured by the CPI, has remained within the target range of the South African Reserve Bank since the beginning of 2018, and has been on a downward trajectory. Average inflation declined from 4.7% in 2018 to 4.1% in 2019. In 2020 inflation averaged 3.3%, the lowest since 2004 (Statistics South Africa, CPI Publications).

In its Monetary Policy Statement of January 2021, the South African Reserve Bank (SARB) slightly raised its medium term inflation outlook. The Bank's forecasts of headline CPI average 4.0% in 2021 (up from 3.9%), 4.5% for 2022 (up from 4.4%) and 4.6% for 2023.

Inflation increases the cost of living of households and thereby increases the vulnerability of low and middle income groups and negatively affects their ability to pay for municipal services. This negatively impacts the revenue generation and revenue collection rates of municipalities and consequently their ability to fund the planned programmes.

The City is projecting CPI at 4.3% for 2021/22, 4.4% for 2022/23 and 4.5% for 2023/24 financial years.

2.5.3. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. There are a set of risk management and liability matching activities undertaken by the City's treasury, and political guidance is required if there is a need for review. The FDP further incorporates the ratios prescribed by the National Treasury through Circular 71 and requirements specific to covenant, and therefore, serves as a regulatory instrument in managing the City's overall capital structure at group level.

Borrowing will be R3 billion in the 2021/22 budget year and R2.6 billion in the outer year. For the 2021/22 MTB interest on loans is projected to be 9.75%, 10.45% and 11.62% for the respective years.

2.5.4. Collection rate for revenue services

The rate of revenue collection is currently expressed as a percentage of annual billings. For the medium-term, collection rates for the various services are assumed as follows:

The overall budgeted collection rate is 90.8% for 2021/22, 91% for 2022/23 and 91.1% for the outer years.

2.5.5. Salary increases

There is currently no agreement on salaries and wages. In terms of the practices of the SALGBC's multi-year collective agreement, salary increase for 2021/22 would be based on the projected average CPI percentage for 2021 plus one comma five percent (1.5%). The forecasts of the South African Reserve Bank, in terms of the January 2021 Monetary Committee Statement would be used to determine the projected CPI. In the event that the projected average CPI is lower than 5% it would be deemed to be 5%, and if the projected CPI is higher than 10% it would be deemed to be 10%. The SARB is forecasting an average headline CPI of 4.0% for 2021, 4.5% for 2022 and 4.6% for 2023. The same procedure is followed to determine the salary increases for 2022/23 and 2023/24 financial years.

The City is budgeting for a salary increase of 4.3% for 2021/22, 4.4% for 2022/23 and 4.5% for 2023/24 financial years. A natural attrition rate of 0.5% is provided in 2021/22.

2.5.6. Bulk purchases

Electricity bulk purchases from Eskom and Kelvin Power station are assumed to increase by 17.4 per cent.

The cost of water purchases from Rand Water is expected to increase by 5.8 per cent for the 2021/22 financial year.

Finance charges are increasing by 4.2 per cent and other expenditure categories have been limited below CPI with the aim of implementing operational efficiencies.

Credit rating

Moody's reviewed the City's credit rating on 3 December 2020. According to this review, the credit profile of the City of Johannesburg (Ba2 negative) reflects the city's status as South Africa's (Ba2 negative) business capital and main financial and economic centre, which allows it to access a broad tax base. The city's credit profile also reflects the challenges associated with its high infrastructure backlog and rapid population growth, which strain its capital infrastructure plans. Nonetheless, the credit profile incorporates the city's moderate debt levels, and improving liquidity and operating performance. The negative outlook reflects the weakening of the credit profile of its support provider, the Government of South Africa. The coronavirus pandemic and the associated deterioration in the global and national economic outlooks have constrained the city's financial performance through lower revenue collection as a result of higher unemployment.

2.5.7. Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 100 per cent is achieved on operating expenditure and 100 percent on the capital programme for the 2021/22 MTB of which performance has been factored into the cash flow budget.

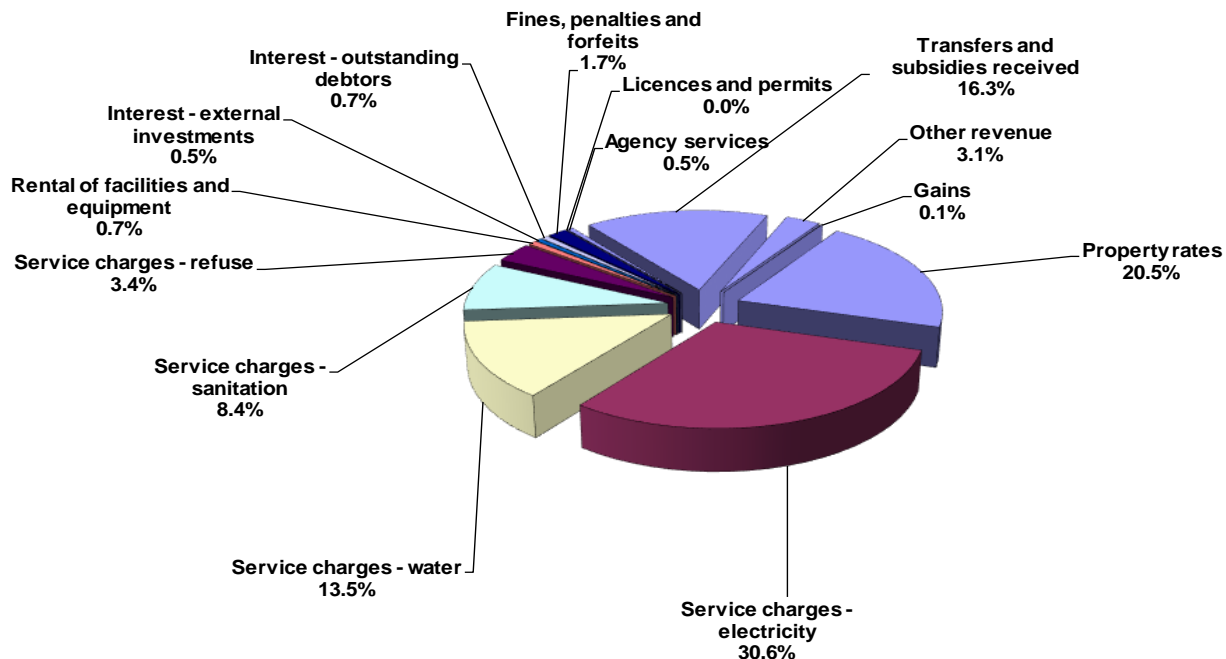
2.6 OVERVIEW OF BUDGET FUNDING

2.6.1. Medium-term outlook: Operating revenue

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

| Revenue | Adjusted Budget 2020/21 R million | Budget 2021/22 R million | % | Estimate 2022/23 R million | Estimate 2023/24 R million |
|------------------------------------|--|--------------------------------|-------------|----------------------------------|----------------------------------|
| Property rates | 13 215 | 13 479 | 2.0% | 14 072 | 14 706 |
| Service charges - electricity | 17 178 | 20 164 | 17.4% | 22 688 | 24 641 |
| Service charges - water | 8 342 | 8 909 | 6.8% | 9 301 | 9 719 |
| Service charges - sanitation | 5 192 | 5 545 | 6.8% | 5 789 | 6 049 |
| Service charges - refuse | 2 129 | 2 242 | 5.3% | 2 340 | 2 446 |
| Rental of facilities and equipment | 461 | 487 | 5.7% | 508 | 531 |
| Interest - external investments | 317 | 331 | 4.3% | 345 | 361 |
| Interest - outstanding debtors | 413 | 429 | 4.0% | 447 | 466 |
| Fines, penalties and forfeits | 1 102 | 1 118 | 1.5% | 1 167 | 1 220 |
| Licences and permits | 8 | 9 | 4.3% | 9 | 10 |
| Agency services | 336 | 350 | 4.3% | 365 | 382 |
| Transfers and subsidies received | 10 241 | 10 724 | 4.7% | 10 822 | 11 017 |
| Other revenue | 1 940 | 2 027 | 4.5% | 2 099 | 2 193 |
| Gains | 33 | 33 | | 33 | 33 |
| Total revenue | 60 906 | 65 847 | 8.1% | 69 987 | 73 774 |

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



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

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of an 90.7 percent annual collection rate for consumer revenue;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Moving towards cost- reflective tariffs, i.e. determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- The ability to extend new services and obtain cost recovery levels.

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

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

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

Proposed tariff increases over the medium-term

| Revenue category | 2021/22 tariff increase % | 2021/22 Total Budgeted revenue Rm |
|----------------------|------------------------------------|--|
| Property rates | 2.00% | 13 479 |
| Refuse | 4.30% | 2 242 |
| Water and sanitation | 6.80% | 14 453 |
| Electricity | 14.59% | 20 164 |
| Total | | 50 338 |

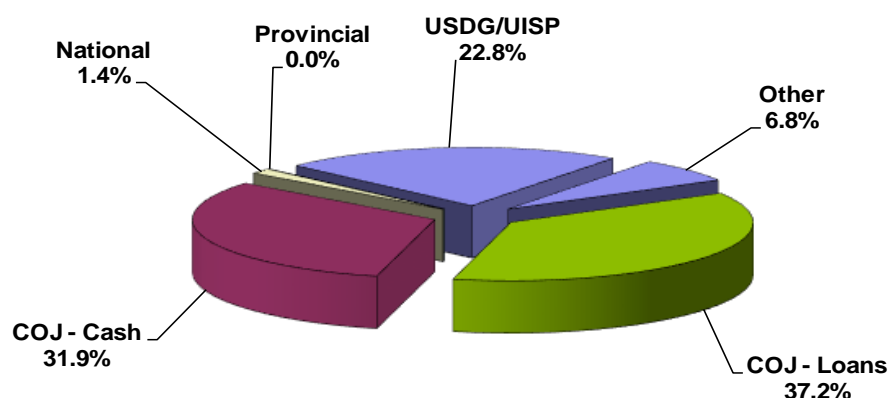
2.6.2. Medium-term outlook: Capital expenditure

The following is a breakdown of the funding composition of the 2020/21 medium-term capital programme.

| Funding source | Adj Bud 2020/21 R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|--------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|
| Loan funding | 3 000 000 | 3 032 000 | 2 751 000 | 2 594 000 |
| CRR and surplus cash | 1 620 442 | 2 600 000 | 2 672 000 | 2 949 000 |
| Grants and contributions | 3 027 503 | 2 525 478 | 3 121 165 | 3 259 148 |
| Total | 7 647 945 | 8 157 478 | 8 544 165 | 8 802 148 |

The capital budget of the City projects a spending plan of approximately R25.5 billion over the next three-year period. The capital budget for the 2021/22 financial year amounts to approximately R8.2 billion. Approximately R5.6 billion of the capital budget will be funded by the City and R2.5 billion from grants and public contributions.

Funding Sources for 2021/22



- R3 billion of capital will be funded from loans;
- R2.6 billion of capital will be funded through cash surpluses;
- R112.8 million will be funded from grants received from National (PTIS - R56.3 million and NDPG - R56.6 million);
- R1.2 billion will be funded through the Urban Settlement Development Grant (USDG);
- R646.4 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R553.2 million will be funded from other sources (public and bulk service contributions).

Table SA15: Investment particulars by type

| 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 | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | |
| Parent municipality | | | | | | | | |
| Deposits - Bank | 1 212 598 | 3 521 341 | 968 306 | 4 472 598 | 1 448 306 | 2 028 306 | 2 028 306 | 2 028 306 |
| Guaranteed Endowment Policies (sinking) | 2 052 797 | 1 384 772 | 1 469 982 | 2 221 512 | 1 314 307 | 1 108 368 | 114 020 | 518 012 |
| Consolidated total: | 3 265 395 | 4 906 113 | 2 438 288 | 6 694 110 | 2 762 613 | 3 136 674 | 2 142 326 | 2 546 318 |

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 | Expiry date of investment | Opening balance | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---------------------------------------|----------------------|--------------------|-----------------------------|---------------------------------|----------------------------|---------------------------|------------------|------------------------------------|-------------------|-----------------|
| Name of institution & investment ID | Yrs/Months | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| INVESTEC | 1.002739726 | FIXED DEPOSIT | yes | fixed | 0.0745 | 26 February 2021 | – | – | 1 500 | 1 538 |
| INVESTEC | 1.002739726 | FIXED DEPOSIT | yes | fixed | 0.0745 | 26 February 2021 | – | – | 143 200 | 146 854 |
| INVESTEC | 1.002739726 | FIXED DEPOSIT | yes | fixed | 0.076 | 24 July 2020 | – | – | 52 000 | 55 703 |
| Absa | Call | Call Deposit | yes | fixed | 0.038 | NA | 183 608 | – | 271 768 | 455 377 |
| Citibank | Call | Call Deposit | yes | fixed | 0.0335 | NA | 1 589 | – | 93 | 1 682 |
| Deutsche | Call | Call Deposit | yes | fixed | 0.0355 | NA | 1 000 | – | – | 1 000 |
| Investec | Call | Call Deposit | yes | fixed | 0.037 | NA | 383 690 | (373 771) | – | 9 918 |
| Nedbank | Call | Call Deposit | yes | fixed | 0.038 | NA | 381 369 | (294 138) | – | 87 231 |
| Rmb | Call | Call Deposit | yes | fixed | 0.037 | NA | 290 370 | (217 502) | – | 72 868 |
| Standard | Call | Call Deposit | yes | fixed | 0.037 | NA | 596 665 | (535 848) | – | 60 817 |
| Absa - CRR Fund | Call | Call Deposit | yes | fixed | 0.038 | NA | 33 763 | (18 086) | – | 15 677 |
| Nedbank - CRF | Call | Call Deposit | yes | fixed | 0.038 | NA | 8 877 | – | 46 400 | 55 277 |
| Nedbank - Unfunded Liab | Call | Call Deposit | yes | fixed | 0.038 | NA | 2 030 | – | – | 2 030 |
| RMB | | | | | | 04 July 2019 | 450 000 | (450 000) | – | – |
| ABSA | | | | | | 12 July 2019 | 500 000 | (500 000) | – | – |
| NEDBANK | | | | | | 26 July 2019 | 500 000 | (500 000) | – | – |
| INVESTEC | | | | | | 24 July 2019 | 52 000 | (52 000) | – | – |
| TOTAL INVESTMENTS AND INTEREST | | | | | | | 3 384 961 | (2 941 346) | 514 961 | 965 972 |

Table SA17: Borrowing

| Borrowing - Categorised by 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 | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | |
| Parent municipality | | | | | | | | |
| Annuity and Bullet Loans | 2 750 000 | 2 750 000 | 2 750 000 | | | | | |
| Long-Term Loans (non-annuity) | 11 140 329 | 13 083 343 | 13 318 673 | | | | | |
| Financial Leases | 162 835 | 183 374 | 208 551 | | | | | |
| Marketable Bonds | 6 016 000 | 6 016 000 | 6 016 000 | 24 214 470 | 22 225 149 | 21 105 197 | 20 970 727 | 21 897 015 |
| Total Borrowing | 20 069 164 | 22 032 717 | 22 293 224 | 24 214 470 | 22 225 149 | 21 105 197 | 20 970 727 | 21 897 015 |

Table SA18: Transfers and grant receipts

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| RECEIPTS: | | | | | |
| <u>Operating Transfers and Grants</u> | | | | | |
| National Government: | 9 711 698 | 10 152 961 | 10 504 816 | 10 593 603 | 10 779 070 |
| Local Government Equitable Share | 5 183 056 | 5 903 684 | 5 467 766 | 5 933 195 | 6 079 700 |
| National : Fuel Levy | 3 683 458 | 3 683 458 | 3 921 074 | 4 105 311 | 4 123 430 |
| National : Expanded Public Works Programme | 19 819 | 19 819 | 8 529 | – | – |
| National : Infrastructure Skills Development Grant | 7 000 | 7 000 | 7 500 | 7 500 | 7 500 |
| National : Local Government Financial Management Grant | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 |
| National : Public Transport Network Operations Grant | 807 365 | 529 000 | 1 008 586 | 451 628 | 478 726 |
| National : Energy Efficiency and Demand-side | 10 000 | 9 000 | 10 000 | 10 000 | – |
| Programme and Project Preparation Support Grant | – | – | 80 361 | 84 969 | 88 714 |
| Provincial Government: | 197 084 | 192 584 | 203 132 | 211 191 | 220 565 |
| Provincial : Health | 171 584 | 171 584 | 181 633 | 189 331 | 197 742 |
| Provincial : Libraries, Archives and Museums | 9 500 | 10 000 | 9 000 | 9 500 | 10 000 |
| Recap of Comm Library | 16 000 | 11 000 | 12 499 | 12 360 | 12 823 |
| Other grant providers: | 14 889 | 14 889 | 15 519 | 16 204 | 16 933 |
| United Nations Environment Programme | 14 889 | 14 889 | 15 519 | 16 204 | 16 933 |
| Total Operating Transfers and Grants | 9 923 671 | 10 360 434 | 10 723 467 | 10 820 998 | 11 016 568 |
| <u>Capital Transfers and Grants</u> | | | | | |
| National Government: | 2 229 600 | 2 405 389 | 2 052 661 | 2 683 566 | 2 790 862 |
| Public Transport Network Grant: Capex | 244 153 | 244 153 | 56 257 | 659 200 | 679 477 |
| Urban Settlement Development Grant | 1 478 287 | 1 639 076 | 1 213 099 | 1 204 509 | 1 257 596 |
| Neighbourhood Development Partnership Grant | 62 406 | 77 406 | 56 569 | 50 000 | 50 000 |
| Intergrated City Development Grant | 74 754 | 74 754 | – | – | – |
| Informal Settlement Upgrading Grant | 370 000 | 370 000 | 646 375 | 684 888 | 715 075 |
| Programme and Project Preparation Support Grant | – | – | 80 361 | 84 969 | 88 714 |
| Total Capital Transfers and Grants | 2 229 600 | 2 405 389 | 2 052 661 | 2 683 566 | 2 790 862 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 12 153 271 | 12 765 823 | 12 776 128 | 13 504 564 | 13 807 430 |

Table SA21: Transfers and grants made by the municipality

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|-----------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| Cash Transfers to Organisations | | | | | |
| SPCA | 8 138 | 8 588 | 8 957 | 9 351 | 9 772 |
| Bike sharing | 2 000 | – | – | – | – |
| Marks Park | 1 765 | 1 765 | 1 841 | 1 922 | 2 008 |
| NGO's (Various) | 5 903 | – | – | – | – |
| Wits Book Prize (Best Phd Student) | 2 | 2 | 2 | 2 | 2 |
| Joburg Ballet and Orchestra | 21 512 | 21 512 | 22 437 | 23 424 | 24 478 |
| Bidding Fund & Bid Support | 79 | – | – | – | – |
| Taxi Compensation | 10 342 | – | 458 341 | 478 508 | 500 041 |
| Other Grants | 7 111 | 21 381 | 20 715 | 21 626 | 22 599 |
| TOTAL CASH TRANSFERS AND GRANTS | 56 852 | 53 248 | 512 293 | 534 833 | 558 900 |

Table A7: Consolidated Budgeted Cash Flows

| Description | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|--------------------|--------------------|--------------------|----------------------|--------------------|--------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates | 8 479 833 | 10 968 874 | 11 130 464 | 11 948 573 | 12 077 863 | 12 077 863 | 12 325 853 | 12 868 196 | 13 447 263 |
| Service charges | 22 467 296 | 24 433 973 | 25 798 730 | 28 991 114 | 29 421 005 | 29 421 005 | 33 332 217 | 36 414 604 | 38 958 004 |
| Other revenue | 1 665 688 | 2 066 250 | 2 238 213 | 3 594 599 | 3 132 720 | 3 557 923 | 2 750 139 | 3 706 265 | 3 161 114 |
| Transfers and Subsidies - Operational | 7 005 722 | 8 118 588 | 9 539 050 | 9 923 671 | 10 240 533 | 10 240 533 | 10 724 018 | 10 821 574 | 11 017 170 |
| Transfers and Subsidies - Capital | 2 478 262 | 2 772 516 | 2 349 474 | 2 229 600 | 1 853 377 | 1 853 377 | 1 972 300 | 2 598 597 | 2 702 148 |
| Interest | 715 421 | 839 864 | 750 798 | 686 772 | 317 245 | 689 458 | 720 367 | 752 439 | 785 443 |
| Payments | | | | | | | | | |
| Suppliers and employees | (35 392 093) | (38 383 160) | (43 105 746) | (47 918 146) | (48 625 890) | (48 655 504) | (51 873 087) | (55 344 059) | (58 599 562) |
| Finance charges | (2 525 423) | (2 434 266) | (2 524 064) | (3 034 846) | (3 050 462) | (3 050 462) | (3 177 846) | (3 317 670) | (3 466 966) |
| Transfers and Grants | – | – | – | (56 852) | (53 248) | (53 248) | (512 293) | (534 833) | (558 900) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 4 894 706 | 8 382 639 | 6 176 919 | 6 364 485 | 5 313 142 | 6 080 945 | 6 261 667 | 7 965 113 | 7 445 714 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | – | – | – | 417 326 | 421 160 | 421 160 | 585 847 | 555 236 | 589 667 |
| Decrease (increase) in non-current receivables | – | – | – | (124 687) | – | – | – | – | – |
| Decrease (increase) in non-current investments | 961 948 | (9 350) | 931 | (93 072) | 201 469 | (565 349) | (549 270) | 1 012 581 | 1 054 009 |
| Payments | | | | | | | | | |
| Capital assets | (6 354 940) | (7 273 648) | (5 755 752) | (7 458 560) | (7 647 945) | (7 647 945) | (8 157 478) | (8 544 165) | (8 802 148) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (5 392 992) | (7 282 998) | (5 754 821) | (7 258 993) | (7 025 317) | (7 792 135) | (8 120 901) | (6 976 348) | (7 158 472) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Borrowing long term/refinancing | 5 998 386 | 4 349 726 | 1 000 000 | 3 000 000 | 3 000 000 | 3 000 000 | 3 032 000 | 2 751 000 | 2 594 000 |
| Increase (decrease) in consumer deposits | – | – | – | 171 | 199 | 199 | 201 | 203 | 205 |
| Payments | | | | | | | | | |
| Repayment of borrowing | (6 356 150) | (2 392 324) | (1 217 795) | (1 838 485) | (1 838 485) | (2 032 513) | (1 311 183) | (3 681 062) | (2 885 471) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | (357 764) | 1 957 402 | (217 795) | 1 161 687 | 1 161 714 | 967 686 | 1 721 018 | (929 859) | (291 265) |
| NET INCREASE/ (DECREASE) IN CASH HELD | (856 050) | 3 057 043 | 204 303 | 267 178 | (550 460) | (743 503) | (138 216) | 58 906 | (4 023) |
| Cash/cash equivalents at the year begin: | 3 177 888 | 2 321 838 | 5 378 881 | 6 090 808 | 5 491 129 | 5 583 184 | 4 839 681 | 4 701 465 | 4 760 370 |
| Cash/cash equivalents at the year end: | 2 321 838 | 5 378 881 | 5 583 184 | 6 357 986 | 4 940 669 | 4 839 681 | 4 701 465 | 4 760 370 | 4 756 347 |

Cash Flow Management

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

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

2.6.3. Funding compliance measurement

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

Table SA10: Funding compliance measurement

| Description | MFMA section | 2017/18 | 2018/19 | 2019/20 | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|--------------|-----------------|-----------------|-----------------|----------------------|-----------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | 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 | 2 321 838 | 5 378 881 | 5 583 184 | 6 357 986 | 4 940 669 | 4 701 465 | 4 760 370 | 4 756 347 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | (3 883 493) | 313 770 | 3 255 151 | 2 300 762 | 3 191 336 | 1 582 683 | 1 925 809 | 1 002 412 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 0.9 | 1.6 | 1.8 | 1.5 | 1.2 | 1.1 | 1.1 | 1.0 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 2 682 415 | 6 872 477 | 2 682 415 | 2 738 254 | 3 131 711 | 3 234 910 | 4 164 570 | 4 267 285 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | N.A. | 11.5% | (20.9%) | 30.6% | (5.1%) | 3.3% | 1.7% | 0.2% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 88.6% | 86.0% | 106.4% | 88.2% | 88.7% | 88.4% | 90.1% | 89.1% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 10.4% | 11.7% | 10.4% | 11.7% | 11.0% | 10.3% | 10.0% | 9.9% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | (91.5%) | (56.9%) | (15.3%) | (40.2%) | (39.2%) | (37.2%) | (32.2%) | (29.5%) |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | | | | | | | | |
| Current consumer debtors % change - incr(decr) | 18(1)a | N.A. | 10.3% | 10.5% | (0.5%) | 22.9% | (2.1%) | (0.5%) | (6.3%) |
| Long term receivables % change - incr(decr) | 18(1)a | N.A. | (11.5%) | 38.5% | (20.1%) | 25.1% | | | |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 4.1% | 4.7% | 3.7% | 5.6% | 4.6% | 4.7% | 4.6% | 4.6% |
| Asset renewal % of capital budget | 20(1)(vi) | | | | | | | | |

2.6.3.1. Cash/cash equivalent position

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

If the municipality's forecasted cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short-term debt at the end of the financial year. Cash and cash equivalents are forecasted at R4.7 billion at the end of 2021/22 and increasing to R4.8 billion in 2023/24.

2.6.3.2. Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.3.3. Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are enough to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making an enough contribution toward the economic benefits they are consuming over the medium term. For the 2021/22 MTB the outcome is a surplus of R709.4 million before capital transfers and taxation.

2.6.3.4. Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTB to determine the relevance and credibility of the budget assumptions contained in the budget. The outcome is at 90.8, 91 and 91.1 percent for each of the respective financial years. This measure and performance objective will have to be meticulously managed.

2.6.3.5. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. The liquidity of the City has improved and therefore the City has increased the spending from own funds.

2.6.3.6. Transfers/grants revenue as a percentage of Government transfers/grants available

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

2.6.3.7. Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are two measures shown for this factor: the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.6.3.8. Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the revenue budget is not being protected.

2.6.3.9. Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to

summarise and understand the proportion of budgets being provided for new assets and asset sustainability. Further details in this regard are contained in Table SA34b.

2.7 EXPENDITURE ON GRANTS

Table SA19: Expenditure on transfers and grant programme

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| EXPENDITURE: | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | |
| National Government: | 9 711 698 | 10 152 961 | 10 504 816 | 10 593 603 | 10 779 070 |
| Local Government Equitable Share | 5 183 056 | 5 903 684 | 5 467 766 | 5 933 195 | 6 079 700 |
| National : Fuel Levy | 3 683 458 | 3 683 458 | 3 921 074 | 4 105 311 | 4 123 430 |
| National : Expanded Public Works Programme | 19 819 | 19 819 | 8 529 | – | – |
| National : Infrastructure Skills Development Grant | 7 000 | 7 000 | 7 500 | 7 500 | 7 500 |
| National : Local Government Financial Management Grant | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 |
| National : Public Transport Network Operations Grant | 807 365 | 529 000 | 1 008 586 | 451 628 | 478 726 |
| National : Energy Efficiency and Demand-side | 10 000 | 9 000 | 10 000 | 10 000 | – |
| Programme and Project Preparation Support Grant | – | – | 80 361 | 84 969 | 88 714 |
| Provincial Government: | 197 084 | 192 584 | 203 132 | 211 191 | 220 565 |
| Provincial : Health | 171 584 | 171 584 | 181 633 | 189 331 | 197 742 |
| Provincial : Libraries, Archives and Museums | 9 500 | 10 000 | 9 000 | 9 500 | 10 000 |
| Recap of Comm Library | 16 000 | 11 000 | 12 499 | 12 360 | 12 823 |
| Other grant providers: | 14 889 | 14 889 | 15 519 | 16 204 | 16 933 |
| United Nations Environment Programme | 14 889 | 14 889 | 15 519 | 16 204 | 16 933 |
| Total operating expenditure of Transfers and Grants: | 9 923 671 | 10 360 434 | 10 723 467 | 10 820 998 | 11 016 568 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | |
| National Government: | 2 229 600 | 2 405 389 | 2 052 661 | 2 683 566 | 2 790 862 |
| Public Transport Network Grant: Capex | 244 153 | 244 153 | 56 257 | 659 200 | 679 477 |
| Urban Settlement Development Grant | 1 478 287 | 1 639 076 | 1 213 099 | 1 204 509 | 1 257 596 |
| Neighbourhood Development Partnership Grant | 62 406 | 77 406 | 56 569 | 50 000 | 50 000 |
| Intergrated City Development Grant | 74 754 | 74 754 | – | – | – |
| Informal Settlement Upgrading Grant | 370 000 | 370 000 | 646 375 | 684 888 | 715 075 |
| Programme and Project Preparation Support Grant | – | – | 80 361 | 84 969 | 88 714 |
| Total capital expenditure of Transfers and Grants | 2 229 600 | 2 405 389 | 2 052 661 | 2 683 566 | 2 790 862 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 12 153 271 | 12 765 823 | 12 776 128 | 13 504 564 | 13 807 430 |

2.8 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25: Consolidated budgeted monthly revenue and expenditure

| Description | 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 | Budget Year +2 2023/24 |
| Revenue By Source | | | | | | | | | | | | | | | |
| Property rates | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 1 123 278 | 13 479 333 | 14 072 423 | 14 705 682 |
| Service charges - electricity revenue | 1 760 145 | 1 871 039 | 1 615 603 | 1 441 336 | 1 618 358 | 1 809 947 | 1 544 941 | 1 531 186 | 1 698 658 | 1 410 345 | 1 523 579 | 2 338 857 | 20 163 994 | 22 687 663 | 24 640 735 |
| Service charges - water revenue | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 742 382 | 8 908 587 | 9 300 565 | 9 719 090 |
| Service charges - sanitation revenue | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 462 063 | 5 544 750 | 5 788 719 | 6 049 212 |
| Service charges - refuse revenue | 187 445 | 187 445 | 187 445 | 187 695 | 187 445 | 182 326 | 182 451 | 187 445 | 187 445 | 187 695 | 187 445 | 189 402 | 2 241 684 | 2 340 318 | 2 445 635 |
| Rental of facilities and equipment | 36 604 | 36 697 | 37 024 | 36 711 | 41 320 | 41 512 | 40 463 | 40 420 | 40 631 | 40 612 | 40 562 | 54 433 | 486 989 | 508 482 | 531 351 |
| Interest earned - external investments | 27 349 | 27 499 | 27 370 | 27 370 | 27 334 | 27 298 | 27 289 | 27 247 | 27 250 | 27 215 | 27 189 | 30 495 | 330 905 | 345 465 | 361 011 |
| Interest earned - outstanding debtors | 35 853 | 35 693 | 35 808 | 35 689 | 35 757 | 35 757 | 35 757 | 35 757 | 35 757 | 35 757 | 35 757 | 35 742 | 429 081 | 447 196 | 465 881 |
| Fines, penalties and forfeits | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 93 186 | 1 118 233 | 1 167 435 | 1 219 970 |
| Licences and permits | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 8 741 | 9 127 | 9 539 |
| Agency services | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 350 061 | 365 461 | 381 903 |
| Transfers and subsidies | 881 907 | 877 907 | 939 347 | 894 726 | 923 987 | 889 120 | 927 289 | 877 907 | 877 907 | 877 907 | 877 907 | 878 105 | 10 724 018 | 10 821 574 | 11 017 170 |
| Other revenue | 149 464 | 155 544 | 153 715 | 163 491 | 171 491 | 172 312 | 168 326 | 168 365 | 168 162 | 168 862 | 168 862 | 218 816 | 2 027 410 | 2 099 473 | 2 193 347 |
| Gains | – | – | – | – | 2 750 | 2 750 | 2 750 | 2 750 | 2 750 | 2 750 | 2 750 | 13 750 | 33 000 | 33 000 | 33 000 |
| Total Revenue (excluding capital transfers and contri | 5 529 575 | 5 642 632 | 5 447 121 | 5 237 827 | 5 459 251 | 5 611 830 | 5 380 075 | 5 321 885 | 5 489 369 | 5 201 952 | 5 314 860 | 6 210 409 | 65 846 786 | 69 986 901 | 73 773 527 |
| Expenditure By Type | | | | | | | | | | | | | | | |
| Employee related costs | 1 349 378 | 1 314 109 | 1 401 232 | 1 362 293 | 2 210 258 | 1 350 933 | 1 360 399 | 1 355 542 | 1 352 699 | 1 356 766 | 1 361 350 | 1 343 056 | 17 118 019 | 17 874 853 | 18 679 208 |
| Remuneration of councillors | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 187 015 | 195 245 | 204 031 |
| Debt impairment | 432 713 | 430 648 | 433 964 | 424 632 | 430 176 | 429 591 | 427 849 | 428 676 | 430 219 | 425 775 | 428 490 | 460 601 | 5 183 337 | 5 432 165 | 5 704 002 |
| Depreciation & asset impairment | 360 174 | 359 435 | 360 888 | 360 877 | 360 974 | 360 974 | 360 974 | 360 974 | 360 974 | 361 314 | 361 314 | 363 833 | 4 332 706 | 4 582 702 | 4 788 078 |
| Finance charges | 264 499 | 264 821 | 264 483 | 264 451 | 264 821 | 264 821 | 264 821 | 264 821 | 264 821 | 264 821 | 264 821 | 265 846 | 3 177 846 | 3 317 670 | 3 466 966 |
| Bulk purchases - electricity | 1 792 882 | 1 593 748 | 1 153 529 | 100 991 | 997 476 | 929 359 | 908 792 | 967 549 | 959 070 | 906 822 | 986 939 | 2 403 322 | 13 700 479 | 15 002 474 | 16 402 362 |
| Inventory consumed | 633 757 | 637 665 | 638 824 | 636 656 | 646 463 | 646 867 | 641 013 | 641 366 | 641 627 | 640 976 | 642 064 | 649 103 | 7 696 381 | 8 033 271 | 8 394 764 |
| Contracted services | 500 855 | 500 233 | 513 455 | 531 789 | 537 345 | 536 563 | 536 004 | 536 332 | 536 637 | 564 752 | 569 474 | 636 304 | 6 499 742 | 7 024 141 | 7 307 064 |
| Transfers and subsidies | 45 771 | 44 575 | 42 836 | 40 075 | 40 075 | 48 532 | 44 532 | 40 075 | 42 836 | 40 075 | 40 075 | 42 836 | 512 293 | 534 833 | 558 900 |
| Other expenditure | 599 089 | 590 048 | 556 528 | 570 160 | 564 719 | 551 395 | 552 516 | 553 763 | 551 400 | 551 734 | 552 584 | 535 268 | 6 729 205 | 6 945 810 | 7 259 682 |
| Total Expenditure | 5 994 731 | 5 750 895 | 5 381 352 | 4 307 538 | 6 067 921 | 5 134 648 | 5 112 513 | 5 164 710 | 5 155 896 | 5 128 647 | 5 222 723 | 6 715 779 | 65 137 354 | 68 943 497 | 72 765 390 |
| Surplus/(Deficit) | (465 156) | (108 263) | 65 769 | 930 289 | (608 670) | 477 182 | 267 562 | 157 175 | 333 473 | 73 304 | 92 136 | (505 370) | 709 432 | 1 043 405 | 1 008 137 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 168 564 | 169 257 | 169 331 | 162 412 | 164 321 | 166 378 | 164 375 | 169 714 | 161 916 | 167 885 | 165 258 | 142 892 | 1 972 300 | 2 598 597 | 2 702 148 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 17 392 | 37 392 | 37 392 | 37 392 | 37 392 | 27 392 | 27 392 | 32 392 | 37 392 | 37 392 | 37 392 | 186 870 | 553 178 | 522 568 | 557 000 |
| Surplus/(Deficit) after capital transfers & contributions | (279 201) | 98 385 | 272 492 | 1 130 093 | (406 958) | 670 951 | 459 328 | 359 281 | 532 781 | 278 581 | 294 786 | (175 608) | 3 234 910 | 4 164 570 | 4 267 285 |
| Taxation | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 225 944 | 497 533 | 568 913 |
| Surplus/(Deficit) | (298 030) | 79 557 | 253 663 | 1 111 264 | (425 786) | 652 123 | 440 499 | 340 452 | 513 952 | 259 752 | 275 957 | (194 437) | 3 008 966 | 3 667 037 | 3 698 372 |

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 1 - Economic Development | 711 | 711 | 711 | 711 | 711 | 711 | 711 | 711 | 711 | 711 | 711 | 711 | 8 529 | — | — |
| Vote 2 - Environment, Infrastructure and Services | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 67 510 | 49 840 | 40 193 |
| Vote 3 - Transport | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 100 638 | 1 207 658 | 1 259 927 | 1 314 011 |
| Vote 4 - Community Development | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 4 418 | 53 015 | 119 762 | 57 203 |
| Vote 5 - Health | 103 | 1 603 | 66 543 | 16 922 | 48 383 | 17 316 | 51 184 | 7 603 | 2 403 | 5 103 | 2 403 | 7 303 | 226 864 | 190 618 | 199 088 |
| Vote 6 - Social Development | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 719 | 751 | 785 |
| Vote 7 - Group Forensic Investigation Services | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 8 - Office of the Ombudsman | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 9 - City Manager | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 80 361 | 119 969 | 88 714 |
| Vote 10 - Speaker: Legislative Arm of Council | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 11 - Group Information and Communication Technology | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 12 - Group Finance | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 1 981 355 | 23 776 261 | 25 059 648 | 25 900 062 |
| Vote 13 - Group Corporate and Shared Services | 4 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 522 | 721 | 13 758 | 14 033 | 14 327 |
| Vote 14 - Housing | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 93 173 | 1 118 072 | 1 453 461 | 1 709 157 |
| Vote 15 - Development Planning | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 9 869 | 118 423 | 110 678 | 99 759 |
| Vote 16 - Public Safety | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 1 526 807 | 1 593 984 | 1 665 711 |
| Vote 17 - Municipal Entities Accounts | 27 651 | 28 695 | 26 208 | 29 856 | 37 473 | 37 473 | 37 473 | 37 473 | 37 473 | 37 473 | 37 473 | 74 958 | 449 681 | 315 513 | 382 174 |
| Vote 18 - City Power | 1 809 558 | 1 939 645 | 1 680 783 | 1 504 597 | 1 681 328 | 1 861 174 | 1 595 165 | 1 589 249 | 1 759 123 | 1 474 080 | 1 587 386 | 2 524 877 | 21 006 968 | 23 425 481 | 25 373 372 |
| Vote 19 - Johannesburg Water | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 1 249 360 | 14 992 320 | 15 503 623 | 16 122 747 |
| Vote 20 - Pikitup | 190 609 | 190 609 | 190 609 | 190 859 | 190 609 | 185 490 | 185 615 | 190 609 | 190 609 | 190 609 | 190 609 | 193 633 | 2 280 719 | 2 381 064 | 2 488 222 |
| Vote 21 - Johannesburg Roads Agency | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 20 097 | 241 160 | 252 013 | 262 852 |
| Vote 22 - Metrobus | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 8 084 | 97 005 | 101 273 | 105 831 |
| Vote 23 - Johannesburg City Parks and Zoo | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 5 263 | 68 891 | 71 918 | 75 148 |
| Vote 24 - Johannesburg Development Agency | — | 4 400 | 4 400 | 6 883 | 6 883 | 6 883 | 6 883 | 6 883 | 6 883 | 6 883 | 6 883 | 18 732 | 82 596 | 87 531 | 91 470 |
| Vote 25 - Johannesburg Property Company | 233 | — | 467 | 2 836 | 7 092 | 7 092 | 7 092 | 7 092 | 7 092 | 7 092 | 7 092 | 31 924 | 85 103 | 88 848 | 92 846 |
| Vote 26 - Metropolitan Trading Company | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 4 494 | 53 922 | 56 296 | 58 828 |
| Vote 27 - Joburg Market | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 44 182 | 530 185 | 553 512 | 578 421 |
| Vote 28 - Johannesburg Social Housing Company | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 19 504 | 234 050 | 244 361 | 255 360 |
| Vote 29 - Joburg City Theatres | 2 093 | 2 945 | 3 250 | 4 094 | 7 611 | 8 587 | 3 543 | 3 597 | 3 659 | 4 305 | 4 278 | 3 726 | 51 687 | 53 962 | 56 394 |
| Vote 30 - Johannesburg Tourism Company | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Total Revenue by Vote | 5 715 530 | 5 849 281 | 5 653 844 | 5 437 631 | 5 660 963 | 5 805 599 | 5 571 841 | 5 523 991 | 5 688 677 | 5 407 228 | 5 517 509 | 6 540 171 | 68 372 264 | 73 108 066 | 77 032 675 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | |
| Vote 1 - Economic Development | 7 682 | 7 682 | 7 682 | 7 682 | 13 986 | 7 682 | 7 682 | 7 682 | 7 682 | 7 682 | 7 682 | 7 682 | 195 492 | 204 094 | 213 279 |
| Vote 2 - Environment, Infrastructure and Services | 6 576 | 6 576 | 6 576 | 6 576 | 11 972 | 6 576 | 6 576 | 6 576 | 6 576 | 6 576 | 6 576 | 6 576 | 154 904 | 161 718 | 168 994 |
| Vote 3 - Transport | 16 485 | 16 485 | 16 485 | 16 485 | 30 011 | 16 485 | 16 485 | 16 485 | 16 485 | 16 485 | 16 485 | 16 485 | 2 030 124 | 2 119 448 | 2 214 824 |
| Vote 4 - Community Development | 46 601 | 46 601 | 46 601 | 46 601 | 84 838 | 46 601 | 46 601 | 46 601 | 46 601 | 46 601 | 46 601 | 46 601 | 1 396 403 | 1 457 409 | 1 522 967 |
| Vote 5 - Health | 94 852 | 94 852 | 94 852 | 94 852 | 172 680 | 94 852 | 94 852 | 94 852 | 94 852 | 94 852 | 94 852 | 94 852 | 1 361 399 | 1 421 289 | 1 485 234 |
| Vote 6 - Social Development | 15 228 | 15 228 | 15 228 | 15 228 | 27 723 | 15 228 | 15 228 | 15 228 | 15 228 | 15 228 | 15 228 | 15 228 | 361 579 | 375 289 | 389 926 |
| Vote 7 - Group Forensic Investigation Services | 5 755 | 5 755 | 5 755 | 5 755 | 10 477 | 5 755 | 5 755 | 5 755 | 5 755 | 5 755 | 5 755 | 5 755 | 111 633 | 116 544 | 121 788 |
| Vote 8 - Office of the Ombudsman | 1 898 | 1 898 | 1 898 | 1 898 | 3 455 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 1 898 | 34 848 | 36 380 | 38 017 |
| Vote 9 - City Manager | 52 139 | 52 139 | 52 139 | 52 139 | 94 920 | 52 139 | 52 139 | 52 139 | 52 139 | 52 139 | 52 139 | 52 139 | 1 686 798 | 1 759 472 | 1 838 562 |
| Vote 10 - Speaker: Legislative Arm of Council | 16 397 | 16 397 | 16 397 | 16 397 | 29 852 | 16 397 | 16 397 | 16 397 | 16 397 | 16 397 | 16 397 | 16 397 | 487 936 | 509 405 | 532 329 |
| Vote 11 - Group Information and Communication Technology | 6 294 | 6 294 | 6 294 | 6 294 | 11 459 | 6 294 | 6 294 | 6 294 | 6 294 | 6 294 | 6 294 | 6 294 | 863 201 | 901 182 | 941 735 |
| Vote 12 - Group Finance | 79 445 | 79 445 | 79 445 | 79 445 | 144 630 | 79 445 | 79 445 | 79 445 | 79 445 | 79 445 | 79 445 | 79 445 | 6 220 584 | 6 614 282 | 6 888 205 |
| Vote 13 - Group Corporate and Shared Services | 25 346 | 25 346 | 25 346 | 25 346 | 46 142 | 25 346 | 25 346 | 25 346 | 25 346 | 25 346 | 25 346 | 25 346 | 495 353 | 517 149 | 540 422 |
| Vote 14 - Housing | 15 736 | 15 736 | 15 736 | 15 736 | 28 647 | 15 736 | 15 736 | 15 736 | 15 736 | 15 736 | 15 736 | 15 736 | 1 046 581 | 1 093 045 | 1 141 550 |
| Vote 15 - Development Planning | 21 886 | 21 886 | 21 886 | 21 886 | 39 843 | 21 886 | 21 886 | 21 886 | 21 886 | 21 886 | 21 886 | 21 886 | 425 836 | 444 571 | 464 575 |
| Vote 16 - Public Safety | 364 069 | 364 069 | 364 069 | 364 069 | 662 792 | 364 069 | 364 069 | 364 069 | 364 069 | 364 069 | 364 069 | 364 069 | 6 055 919 | 6 322 386 | 6 606 886 |
| Vote 17 - Municipal Entities Accounts | — | — | — | — | — | — | — | — | — | — | — | — | 1 729 408 | 1 805 500 | 1 886 747 |
| Vote 18 - City Power | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 18 900 816 | 20 764 929 | 22 494 715 |
| Vote 19 - Johannesburg Water | 108 356 | 108 356 | 108 356 | 108 356 | 197 263 | 108 356 | 108 356 | 108 356 | 108 356 | 108 356 | 108 356 | 108 356 | 12 760 011 | 13 293 102 | 13 891 293 |
| Vote 20 - Pikitup | 114 145 | 115 983 | 118 628 | 122 570 | 115 151 | 116 131 | 125 597 | 120 740 | 117 897 | 121 964 | 126 548 | 121 500 | 3 261 004 | 3 503 356 | 3 603 085 |
| Vote 21 - Johannesburg Roads Agency | 60 768 | 60 768 | 60 768 | 60 768 | 10 628 | 60 768 | 60 768 | 60 768 | 60 768 | 60 768 | 60 768 | 60 768 | 1 532 045 | 1 599 516 | 1 671 365 |
| Vote 22 - Metrobus | 27 174 | 27 174 | 27 174 | 27 174 | 49 471 | 27 174 | 27 174 | 27 174 | 27 174 | 27 174 | 27 174 | 27 174 | 703 294 | 734 238 | 767 279 |
| Vote 23 - Johannesburg City Parks and Zoo | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 1 180 915 | 1 232 863 | 1 288 330 |
| Vote 24 - Johannesburg Development Agency | 6 876 | 6 876 | 6 876 | 6 876 | 12 518 | 6 876 | 6 876 | 6 876 | 6 876 | 6 876 | 6 876 | 6 876 | 113 468 | 118 461 | 122 792 |
| Vote 25 - Johannesburg Property Company | 37 107 | — | 83 478 | 41 597 | 66 769 | 36 676 | 36 676 | 36 676 | 36 676 | 36 676 | 36 676 | 21 198 | 901 794 | 941 474 | 983 840 |
| Vote 26 - Metropolitan Trading Company | 2 733 | 2 733 | 2 733 | 2 733 | 2 746 | 2 733 | 2 733 | 2 733 | 2 733 | 2 733 | 2 733 | 2 733 | 4 961 | 400 477 | 398 595 |
| Vote 27 - Joburg Market | 13 071 | 13 071 | 13 071 | 13 071 | 23 795 | 13 071 | 13 071 | 13 071 | 13 071 | 13 071 | 13 071 | 13 071 | 435 950 | 455 131 | 475 613 |
| Vote 28 - Johannesburg Social Housing Company | 10 303 | 10 303 | 10 303 | 10 303 | 18 757 | 10 303 | 10 303 | 10 303 | 10 303 | 10 303 | 10 303 | 10 303 | 255 882 | 267 136 | 279 517 |
| Vote 29 - Joburg City Theatres | 8 013 | 8 013 | 8 013 | 8 013 | 14 587 | 8 013 | 8 013 | 8 013 | 8 013 | 8 013 | 8 013 | 8 013 | 217 486 | 227 055 | 237 274 |
| Vote 30 - Johannesburg Tourism Company | 855 | 855 | 855 | 855 | 1 557 | 855 | 855 | 855 | 855 | 855 | 855 | 855 | 42 158 | 44 012 | 45 992 |
| Expenditure by Vote to be appropriated | 1 349 378 | 1 314 109 | 1 401 232 | 1 362 293 | 2 210 258 | 1 350 933 | 1 360 399 | 1 355 542 | 1 352 699 | 1 356 766 | 1 361 350 | 1 343 056 | 65 363 298 | 69 441 030 | 73 334 303 |
| Surplus/(Deficit) before assoc. | 4 366 152 | 4 535 171 | 4 252 611 | 4 075 337 | 3 450 705 | 4 454 666 | 4 211 442 | 4 168 448 | 4 335 977 | 4 050 462 | 4 156 159 | 5 197 114 | 3 008 966 | 3 667 037 | 3 698 372 |
| Taxation | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 18 829 | 225 944 | 497 533 | 568 913 |
| Surplus/(Deficit) | 4 366 152 | 4 535 171 | 4 252 611</ | | | | | | | | | | | | |

Table SA27: Consolidated budgeted monthly revenue and expenditure (standard 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 |
| R thousand | | | | | | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | 11 451 | 7 218 | 7 685 | 10 054 | 14 310 | 14 310 | 17 611 | 14 310 | 14 310 | 14 310 | 14 310 | 40 783 372 | 40 923 253 | 43 177 940 | 44 828 610 |
| Executive and council | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 6 697 | 1 075 413 | 1 423 633 | 1 639 972 |
| Finance and administration | 4 755 | 522 | 989 | 3 358 | 7 613 | 7 613 | 10 914 | 7 613 | 7 613 | 7 613 | 7 613 | 32 644 | 39 847 840 | 41 754 307 | 43 188 638 |
| Internal audit | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | 251 847 | 254 299 | 319 744 | 270 967 | 305 945 | 275 854 | 304 679 | 261 051 | 255 863 | 259 209 | 256 433 | (1 060 865) | 1 955 026 | 1 967 666 | 2 100 121 |
| Community and social services | 6 570 | 7 423 | 7 728 | 8 572 | 12 089 | 13 064 | 8 021 | 8 075 | 8 137 | 8 782 | 8 756 | 8 203 | 113 340 | 121 644 | 133 322 |
| Sport and recreation | 5 263 | 5 363 | 5 563 | 5 563 | 5 563 | 5 563 | 5 563 | 5 463 | 5 413 | 5 413 | 5 363 | 8 798 | 103 581 | 78 555 | 121 387 |
| Public safety | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 127 234 | 1 137 961 | 1 188 032 | 1 241 494 |
| Housing | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 112 677 | 528 112 | 550 002 | 573 269 |
| Health | 103 | 1 603 | 66 543 | 16 922 | 48 383 | 17 316 | 51 184 | 7 603 | 2 403 | 5 103 | 2 403 | 7 303 | 72 032 | 29 433 | 30 649 |
| <i>Economic and environmental services</i> | 193 699 | 198 099 | 198 099 | 200 582 | 200 582 | 200 582 | 200 582 | 200 582 | 200 582 | 200 582 | 200 582 | (503 329) | 1 691 227 | 1 627 501 | 1 690 161 |
| Planning and development | 59 255 | 63 655 | 63 655 | 66 138 | 66 138 | 66 138 | 66 138 | 66 138 | 66 138 | 66 138 | 66 138 | 77 987 | 397 940 | 408 630 | 419 545 |
| Road transport | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 128 819 | 1 292 057 | 1 217 584 | 1 269 270 |
| Environmental protection | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 5 626 | 1 231 | 1 287 | 1 346 |
| <i>Trading services</i> | 3 249 527 | 3 379 614 | 3 120 752 | 2 944 816 | 3 121 297 | 3 296 024 | 3 030 140 | 3 029 218 | 3 199 092 | 2 914 299 | 3 027 355 | (11 310 591) | 23 001 545 | 25 496 510 | 27 537 606 |
| Energy sources | 1 809 558 | 1 939 645 | 1 680 783 | 1 504 597 | 1 681 328 | 1 861 174 | 1 595 165 | 1 589 249 | 1 759 123 | 1 474 080 | 1 587 386 | 2 524 877 | 20 759 748 | 23 156 080 | 25 091 848 |
| Water management | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | 749 616 | – | – | – |
| Waste water management | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | 499 744 | – | – | – |
| Waste management | 190 609 | 190 609 | 190 609 | 190 859 | 190 609 | 185 490 | 185 615 | 190 609 | 190 609 | 190 859 | 190 609 | 193 633 | 2 241 797 | 2 340 430 | 2 445 758 |
| <i>Other</i> | – | – | – | – | – | – | – | – | – | – | – | – | 801 212 | 838 449 | 876 177 |
| Total Revenue - Functional | 3 706 525 | 3 839 231 | 3 646 281 | 3 426 420 | 3 642 135 | 3 786 771 | 3 553 012 | 3 505 162 | 3 669 848 | 3 388 400 | 3 498 680 | 27 908 587 | 68 372 264 | 73 108 066 | 77 032 675 |
| Expenditure - Functional | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | 224 381 | 187 274 | 270 752 | 228 871 | 407 704 | 223 950 | 223 950 | 223 950 | 223 950 | 223 950 | 223 950 | 21 212 712 | 23 875 394 | 25 432 657 | 26 590 907 |
| Executive and council | 70 434 | 70 434 | 70 434 | 70 434 | 128 226 | 70 434 | 70 434 | 70 434 | 70 434 | 70 434 | 70 434 | 70 434 | 3 021 268 | 3 254 818 | 3 355 665 |
| Finance and administration | 148 192 | 111 085 | 194 563 | 152 682 | 269 000 | 147 761 | 147 761 | 147 761 | 147 761 | 147 761 | 147 761 | 147 761 | 20 739 351 | 22 058 159 | 23 110 176 |
| Internal audit | 5 755 | 5 755 | 5 755 | 5 755 | 10 477 | 5 755 | 5 755 | 5 755 | 5 755 | 5 755 | 5 755 | 5 755 | 114 775 | 119 681 | 125 066 |
| <i>Community and public safety</i> | 607 936 | 607 936 | 607 936 | 607 936 | 1 063 158 | 607 936 | 607 936 | 607 936 | 607 936 | 607 936 | 607 936 | 534 075 | 7 676 592 | 8 014 088 | 8 374 665 |
| Community and social services | 69 842 | 69 842 | 69 842 | 69 842 | 127 148 | 69 842 | 69 842 | 69 842 | 69 842 | 69 842 | 69 842 | 69 842 | 1 308 752 | 1 366 127 | 1 427 585 |
| Sport and recreation | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 53 134 | 344 682 | 359 843 | 376 033 |
| Public safety | 364 069 | 364 069 | 364 069 | 364 069 | 662 792 | 364 069 | 364 069 | 364 069 | 364 069 | 364 069 | 364 069 | 364 069 | 3 234 160 | 3 376 460 | 3 528 398 |
| Housing | 26 039 | 26 039 | 26 039 | 26 039 | 47 404 | 26 039 | 26 039 | 26 039 | 26 039 | 26 039 | 26 039 | 26 039 | 1 736 676 | 1 813 077 | 1 894 676 |
| Health | 94 852 | 94 852 | 94 852 | 94 852 | 172 680 | 94 852 | 94 852 | 94 852 | 94 852 | 94 852 | 94 852 | 94 852 | 1 052 322 | 1 098 581 | 1 147 972 |
| <i>Economic and environmental services</i> | 163 250 | 163 250 | 163 250 | 163 250 | 294 970 | 163 250 | 163 250 | 163 250 | 163 250 | 163 250 | 163 250 | 2 915 262 | 4 842 734 | 5 060 443 | 5 287 500 |
| Planning and development | 52 247 | 52 247 | 52 247 | 52 247 | 92 888 | 52 247 | 52 247 | 52 247 | 52 247 | 52 247 | 52 247 | 54 476 | 1 006 721 | 1 050 278 | 1 097 509 |
| Road transport | 104 427 | 104 427 | 104 427 | 104 427 | 190 111 | 104 427 | 104 427 | 104 427 | 104 427 | 104 427 | 104 427 | 104 427 | 3 554 622 | 3 716 395 | 3 883 013 |
| Environmental protection | 6 576 | 6 576 | 6 576 | 6 576 | 11 972 | 6 576 | 6 576 | 6 576 | 6 576 | 6 576 | 6 576 | 6 576 | 281 391 | 293 770 | 306 978 |
| <i>Trading services</i> | 352 956 | 354 794 | 358 439 | 361 381 | 442 869 | 354 942 | 364 408 | 359 551 | 356 708 | 360 775 | 365 359 | 24 327 571 | 28 359 752 | 30 297 738 | 32 416 545 |
| Energy sources | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 455 | 130 451 | 16 839 440 | 18 214 208 | 19 789 284 |
| Water management | 65 014 | 65 014 | 65 014 | 65 014 | 118 358 | 65 014 | 65 014 | 65 014 | 65 014 | 65 014 | 65 014 | 65 014 | 8 118 190 | 8 474 103 | 8 855 362 |
| Waste water management | 43 342 | 43 342 | 43 342 | 43 342 | 78 905 | 43 342 | 43 342 | 43 342 | 43 342 | 43 342 | 43 342 | 43 342 | 611 591 | 611 475 | 639 070 |
| Waste management | 114 145 | 115 983 | 119 628 | 122 570 | 115 151 | 116 131 | 125 597 | 120 740 | 117 897 | 121 964 | 126 548 | 121 500 | 2 790 531 | 2 997 952 | 3 132 829 |
| <i>Other</i> | – | – | – | – | – | – | – | – | – | – | – | – | 608 826 | 636 104 | 664 686 |
| Total Expenditure - Functional | 1 348 523 | 1 313 254 | 1 400 377 | 1 361 438 | 2 208 701 | 1 350 078 | 1 359 544 | 1 354 687 | 1 351 844 | 1 355 911 | 1 360 495 | 48 989 619 | 65 363 298 | 69 441 030 | 73 334 303 |
| Surplus/(Deficit) | 2 358 002 | 2 525 977 | 2 245 904 | 2 064 982 | 1 433 433 | 2 436 693 | 2 193 468 | 2 150 475 | 2 318 004 | 2 032 489 | 2 138 185 | (21 081 032) | 3 008 966 | 3 667 037 | 3 698 372 |

Table SA28: Consolidated 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 1 - Economic Development | 193 | 244 | 530 | 1 067 | 1 858 | 2 548 | 2 548 | 1 858 | 1 067 | 530 | 244 | 193 | 12 880 | 500 | 500 |
| Vote 2 - Environment, Infrastructure and Services | 1 020 | 1 290 | 2 797 | 5 631 | 9 810 | 13 451 | 13 451 | 9 810 | 5 631 | 2 797 | 1 290 | 1 020 | 68 000 | 84 500 | 92 500 |
| Vote 3 - Transport | 5 994 | 7 581 | 16 438 | 33 088 | 57 649 | 79 045 | 79 045 | 57 649 | 33 088 | 16 438 | 7 581 | 5 994 | 399 591 | 1 097 660 | 1 217 482 |
| Vote 4 - Community Development | 2 160 | 2 732 | 5 924 | 11 924 | 20 775 | 28 485 | 28 485 | 20 775 | 11 924 | 5 924 | 2 732 | 2 160 | 144 000 | 132 635 | 95 400 |
| Vote 5 - Health | 1 790 | 2 263 | 4 908 | 9 879 | 17 212 | 23 599 | 23 599 | 17 212 | 9 879 | 4 908 | 2 263 | 1 790 | 119 300 | 60 100 | 111 900 |
| Vote 6 - Social Development | 1 143 | 1 446 | 3 135 | 6 310 | 10 993 | 15 074 | 15 074 | 10 993 | 6 310 | 3 135 | 1 446 | 1 143 | 76 200 | 45 000 | – |
| Vote 7 - Group Forensic Investigation Services | 79 | 100 | 216 | 435 | 757 | 1 039 | 1 039 | 757 | 435 | 216 | 100 | 79 | 5 250 | 5 000 | – |
| Vote 8 - Office of the Ombudsman | 8 | 10 | 23 | 46 | 79 | 109 | 109 | 79 | 46 | 23 | 10 | 8 | 550 | 1 400 | 200 |
| Vote 9 - City Manager | 9 200 | 11 636 | 25 230 | 50 788 | 88 486 | 121 327 | 121 327 | 88 486 | 50 788 | 25 230 | 11 636 | 9 200 | 613 334 | 537 108 | 508 167 |
| Vote 10 - Speaker: Legislative Arm of Council | 75 | 95 | 206 | 414 | 721 | 989 | 989 | 721 | 414 | 206 | 95 | 75 | 5 000 | 3 000 | 2 500 |
| Vote 11 - Group Information and Communication Technology | 8 334 | 10 541 | 22 855 | 46 007 | 80 157 | 109 906 | 109 906 | 80 157 | 46 007 | 22 855 | 10 541 | 8 334 | 555 600 | 325 600 | 395 600 |
| Vote 12 - Group Finance | 420 | 531 | 1 152 | 2 319 | 4 040 | 5 539 | 5 539 | 4 040 | 2 319 | 1 152 | 531 | 420 | 28 000 | 10 500 | – |
| Vote 13 - Group Corporate and Shared Services | 5 330 | 6 742 | 14 618 | 29 426 | 51 269 | 70 297 | 70 297 | 51 269 | 29 426 | 14 618 | 6 742 | 5 330 | 355 364 | 206 111 | 54 703 |
| Vote 14 - Housing | 17 381 | 21 983 | 47 667 | 95 952 | 167 175 | 229 221 | 229 221 | 167 175 | 95 952 | 47 667 | 21 983 | 17 381 | 1 158 759 | 1 391 027 | 1 892 875 |
| Vote 15 - Development Planning | 2 244 | 2 838 | 6 154 | 12 389 | 21 585 | 29 596 | 29 596 | 21 585 | 12 389 | 6 154 | 2 838 | 2 244 | 149 612 | 155 700 | 197 000 |
| Vote 16 - Public Safety | 2 540 | 3 213 | 6 967 | 14 024 | 24 434 | 33 503 | 33 503 | 24 434 | 14 024 | 6 967 | 3 213 | 2 540 | 169 365 | 127 000 | 30 000 |
| Vote 17 - Municipal Entities Accounts | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 18 - City Power | 14 247 | 18 020 | 39 072 | 78 651 | 137 032 | 187 890 | 187 890 | 137 032 | 78 651 | 39 072 | 18 020 | 14 247 | 949 823 | 958 953 | 876 133 |
| Vote 19 - Johannesburg Water | 17 112 | 21 643 | 46 928 | 94 465 | 164 584 | 225 668 | 225 668 | 164 584 | 94 465 | 46 928 | 21 643 | 17 112 | 1 140 801 | 1 166 806 | 1 013 300 |
| Vote 20 - Pikitup | 2 696 | 3 409 | 7 392 | 14 881 | 25 926 | 35 548 | 35 548 | 25 926 | 14 881 | 7 392 | 3 409 | 2 696 | 179 704 | 99 186 | 180 236 |
| Vote 21 - Johannesburg Roads Agency | 10 988 | 13 897 | 30 132 | 60 655 | 105 678 | 144 900 | 144 900 | 105 678 | 60 655 | 30 132 | 13 897 | 10 988 | 732 500 | 975 132 | 1 126 908 |
| Vote 22 - Metrobus | 2 214 | 2 801 | 6 073 | 12 225 | 21 299 | 29 204 | 29 204 | 21 299 | 12 225 | 6 073 | 2 801 | 2 214 | 147 633 | 90 293 | 50 322 |
| Vote 23 - Johannesburg City Parks and Zoo | 1 541 | 1 948 | 4 225 | 8 504 | 14 817 | 20 316 | 20 316 | 14 817 | 8 504 | 4 225 | 1 948 | 1 541 | 102 700 | 82 800 | 111 700 |
| Vote 24 - Johannesburg Development Agency | 3 210 | 4 060 | 8 803 | 17 720 | 30 874 | 42 333 | 42 333 | 30 874 | 17 720 | 8 803 | 4 060 | 3 210 | 214 000 | 182 000 | 72 000 |
| Vote 25 - Johannesburg Property Company | 850 | 1 075 | 2 331 | 4 692 | 8 174 | 11 208 | 11 208 | 8 174 | 4 692 | 2 331 | 1 075 | 850 | 56 658 | 129 907 | 850 |
| Vote 26 - Metropolitan Trading Company | 503 | 636 | 1 378 | 2 774 | 4 833 | 6 627 | 6 627 | 4 833 | 2 774 | 1 378 | 636 | 503 | 33 500 | – | – |
| Vote 27 - Joburg Market | 1 193 | 1 508 | 3 270 | 6 583 | 11 470 | 15 726 | 15 726 | 11 470 | 6 583 | 3 270 | 1 508 | 1 193 | 79 500 | 67 500 | 93 500 |
| Vote 28 - Johannesburg Social Housing Company | 9 721 | 12 295 | 26 660 | 53 665 | 93 500 | 128 202 | 128 202 | 93 500 | 53 665 | 26 660 | 12 295 | 9 721 | 648 086 | 596 121 | 665 177 |
| Vote 29 - Joburg City Theatres | 177 | 223 | 484 | 974 | 1 698 | 2 328 | 2 328 | 1 698 | 974 | 484 | 223 | 177 | 11 767 | 12 627 | 13 195 |
| Vote 30 - Johannesburg Tourism Company | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure | 122 362 | 154 759 | 335 568 | 675 486 | 1 176 887 | 1 613 678 | 1 613 678 | 1 176 887 | 675 486 | 335 568 | 154 759 | 122 362 | 8 157 478 | 8 544 165 | 8 802 148 |

Table SA29: Consolidated budgeted monthly capital expenditure (standard 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 |
| R thousand | | | | | | | | | | | | | | | |
| Capital Expenditure - Functional | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | 24 296 | 30 729 | 66 631 | 134 125 | 233 684 | 320 413 | 320 413 | 233 684 | 134 125 | 66 631 | 30 729 | (565 308) | 1 030 152 | 648 865 | 445 904 |
| Executive and council | 9 283 | 11 741 | 25 459 | 51 247 | 89 287 | 122 425 | 122 425 | 89 287 | 51 247 | 25 459 | 11 741 | 9 283 | 179 008 | 159 711 | 199 825 |
| Finance and administration | 14 934 | 18 888 | 40 956 | 82 443 | 143 639 | 196 950 | 196 950 | 143 639 | 82 443 | 40 956 | 18 888 | 14 934 | 850 594 | 488 754 | 245 879 |
| Internal audit | 79 | 100 | 216 | 435 | 757 | 1 039 | 1 039 | 757 | 435 | 216 | 100 | 79 | 550 | 400 | 200 |
| <i>Community and public safety</i> | 36 453 | 46 104 | 99 968 | 201 232 | 350 604 | 480 727 | 480 727 | 350 604 | 201 232 | 99 968 | 46 104 | 44 611 | 2 438 335 | 2 457 310 | 2 915 247 |
| Community and social services | 3 480 | 4 401 | 9 542 | 19 208 | 33 466 | 45 887 | 45 887 | 33 466 | 19 208 | 9 542 | 4 401 | 3 480 | 320 167 | 276 062 | 209 795 |
| Sport and recreation | 1 541 | 1 948 | 4 225 | 8 504 | 14 817 | 20 316 | 20 316 | 14 817 | 8 504 | 4 225 | 1 948 | 1 541 | 50 500 | 37 000 | 55 500 |
| Public safety | 2 540 | 3 213 | 6 967 | 14 024 | 24 434 | 33 503 | 33 503 | 24 434 | 14 024 | 6 967 | 3 213 | 2 540 | 119 365 | 97 000 | – |
| Housing | 27 103 | 34 278 | 74 327 | 149 617 | 260 675 | 357 423 | 357 423 | 260 675 | 149 617 | 74 327 | 34 278 | 27 103 | 1 829 003 | 1 987 148 | 2 538 052 |
| Health | 1 790 | 2 263 | 4 908 | 9 879 | 17 212 | 23 599 | 23 599 | 17 212 | 9 879 | 4 908 | 2 263 | 1 790 | 119 300 | 60 100 | 111 900 |
| <i>Economic and environmental services</i> | 27 558 | 34 855 | 75 576 | 152 132 | 265 057 | 363 430 | 363 430 | 265 057 | 152 132 | 75 576 | 34 855 | 347 808 | 2 157 467 | 2 980 638 | 3 118 064 |
| Planning and development | 7 342 | 9 286 | 20 136 | 40 533 | 70 619 | 96 829 | 96 829 | 70 619 | 40 533 | 20 136 | 9 286 | 7 342 | 638 796 | 518 700 | 442 013 |
| Road transport | 19 196 | 24 278 | 52 643 | 105 968 | 184 627 | 253 150 | 253 150 | 184 627 | 105 968 | 52 643 | 24 278 | 19 196 | 1 458 671 | 2 382 438 | 2 588 551 |
| Environmental protection | 1 020 | 1 290 | 2 797 | 5 631 | 9 810 | 13 451 | 13 451 | 9 810 | 5 631 | 2 797 | 1 290 | 1 020 | 60 000 | 79 500 | 87 500 |
| <i>Trading services</i> | 34 055 | 43 071 | 93 393 | 187 996 | 327 542 | 449 107 | 449 107 | 327 542 | 187 996 | 93 393 | 43 071 | (9 249) | 2 227 024 | 2 206 945 | 2 009 433 |
| Energy sources | 14 247 | 18 020 | 39 072 | 78 651 | 137 032 | 187 890 | 187 890 | 137 032 | 78 651 | 39 072 | 18 020 | 14 247 | 964 823 | 970 953 | 891 133 |
| Water management | 10 267 | 12 986 | 28 157 | 56 679 | 98 751 | 135 401 | 135 401 | 98 751 | 56 679 | 28 157 | 12 986 | 10 267 | 738 214 | 684 716 | 615 400 |
| Waste water management | 6 845 | 8 657 | 18 771 | 37 786 | 65 834 | 90 267 | 90 267 | 65 834 | 37 786 | 18 771 | 8 657 | 6 845 | 366 587 | 467 090 | 385 900 |
| Waste management | 2 696 | 3 409 | 7 392 | 14 881 | 25 926 | 35 548 | 35 548 | 25 926 | 14 881 | 7 392 | 3 409 | 2 696 | 157 400 | 84 186 | 117 000 |
| <i>Other</i> | – | – | – | – | – | – | – | – | – | – | – | – | 304 500 | 250 407 | 313 500 |
| Total Capital Expenditure - Functional | 122 362 | 154 759 | 335 568 | 675 486 | 1 176 887 | 1 613 678 | 1 613 678 | 1 176 887 | 675 486 | 335 568 | 154 759 | (182 138) | 8 157 478 | 8 544 165 | 8 802 148 |
| Funded by: | | | | | | | | | | | | | | | |
| National Government | 29 585 | 37 417 | 81 133 | 163 318 | 284 545 | 390 152 | 390 152 | 284 545 | 163 318 | 81 133 | 37 417 | 29 585 | 1 972 300 | 2 598 597 | 2 702 148 |
| Transfers recognised - capital | 37 882 | 47 912 | 103 889 | 209 124 | 364 353 | 499 579 | 499 579 | 364 353 | 209 124 | 103 889 | 47 912 | 37 882 | 2 525 478 | 3 121 165 | 3 259 148 |
| Borrowing | 45 480 | 57 521 | 124 725 | 251 067 | 437 429 | 599 777 | 599 777 | 437 429 | 251 067 | 124 725 | 57 521 | 45 480 | 3 032 000 | 2 751 000 | 2 594 000 |
| Internally generated funds | 39 000 | 49 326 | 106 954 | 215 295 | 375 104 | 514 321 | 514 321 | 375 104 | 215 295 | 106 954 | 49 326 | 39 000 | 2 600 000 | 2 672 000 | 2 949 000 |
| Total Capital Funding | 122 362 | 154 759 | 335 568 | 675 486 | 1 176 887 | 1 613 678 | 1 613 678 | 1 176 887 | 675 486 | 335 568 | 154 759 | 122 362 | 8 157 478 | 8 544 165 | 8 802 148 |

Table SA30: Consolidated budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2021/22 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|--|---------------------|------------------|------------------|------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|---|------------------------|------------------------|
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Cash Receipts By Source | | | | | | | | | | | | | | | |
| Property rates | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 1 027 154 | 12 325 853 | 12 868 196 | 13 447 263 |
| Service charges - electricity revenue | 1 718 367 | 1 826 629 | 1 577 256 | 1 407 125 | 1 579 945 | 1 766 987 | 1 508 271 | 1 494 842 | 1 658 339 | 1 376 870 | 1 487 416 | 2 283 343 | 19 685 391 | 22 167 274 | 24 069 538 |
| Service charges - water revenue | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 602 812 | 7 233 745 | 7 552 059 | 7 891 901 |
| Service charges - sanitation revenue | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 375 193 | 4 502 320 | 4 700 440 | 4 911 960 |
| Service charges - refuse revenue | 159 774 | 159 774 | 159 774 | 159 987 | 159 774 | 155 411 | 155 517 | 159 774 | 159 774 | 159 987 | 159 774 | 161 442 | 1 910 761 | 1 994 831 | 2 084 605 |
| Rental of facilities and equipment | 27 475 | 27 545 | 27 790 | 27 555 | 31 015 | 31 159 | 30 372 | 30 339 | 30 498 | 30 483 | 30 446 | 40 858 | 365 534 | 381 599 | 398 758 |
| Interest earned - external investments | 27 349 | 27 499 | 27 370 | 27 370 | 27 334 | 27 298 | 27 289 | 27 247 | 27 250 | 27 215 | 27 189 | 30 495 | 330 905 | 345 465 | 361 011 |
| Interest earned - outstanding debtors | 32 543 | 32 397 | 32 502 | 32 394 | 32 455 | 32 455 | 32 455 | 32 455 | 32 455 | 32 455 | 32 455 | 32 441 | 389 462 | 406 974 | 424 432 |
| Fines, penalties and forfeits | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 65 254 | 783 049 | 817 503 | 854 291 |
| Licences and permits | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 728 | 8 741 | 9 127 | 9 539 |
| Agency services | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 29 172 | 350 061 | 365 461 | 381 903 |
| Transfers and Subsidies - Operational | 881 907 | 877 907 | 939 347 | 894 726 | 923 987 | 889 120 | 927 289 | 877 907 | 877 907 | 877 907 | 877 907 | 878 105 | 10 724 018 | 10 821 574 | 11 017 170 |
| Other revenue | 91 618 | 95 345 | 94 224 | 100 216 | 105 120 | 105 623 | 103 180 | 103 203 | 103 079 | 103 509 | 103 509 | 134 129 | 1 242 754 | 2 132 575 | 1 516 623 |
| Cash Receipts by Source | 5 039 346 | 5 147 409 | 4 958 577 | 4 749 688 | 4 959 945 | 5 108 366 | 4 884 687 | 4 826 083 | 4 989 617 | 4 708 740 | 4 819 009 | 5 661 127 | 59 852 594 | 64 563 079 | 67 368 994 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | 168 564 | 169 257 | 169 331 | 162 412 | 164 321 | 166 378 | 164 375 | 169 714 | 161 916 | 167 885 | 165 258 | 142 892 | 1 972 300 | 2 598 597 | 2 702 148 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 17 392 | 37 392 | 37 392 | 37 392 | 37 392 | 27 392 | 27 392 | 32 392 | 37 392 | 37 392 | 37 392 | 186 870 | 553 178 | 522 568 | 557 000 |
| Proceeds on Disposal of Fixed and Intangible Assets | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 2 722 | 32 669 | 32 668 | 32 667 |
| Borrowing long term/refinancing | | | | | | | | | | 3 032 000 | | | 3 032 000 | 2 751 000 | 2 594 000 |
| Increase (decrease) in consumer deposits | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 201 | 203 | 205 |
| Decrease (increase) in non-current receivables | | | | | | | | | | | | | | | |
| Decrease (increase) in non-current investments | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (45 773) | (549 270) | 1 012 581 | 1 054 009 |
| Total Cash Receipts by Source | 5 182 268 | 5 311 024 | 5 122 266 | 4 906 458 | 5 118 624 | 5 259 102 | 5 033 420 | 4 985 154 | 5 145 891 | 4 902 983 | 4 978 625 | 5 947 856 | 64 893 672 | 71 480 695 | 74 309 023 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 1 349 378 | 1 314 109 | 1 401 232 | 1 362 293 | 2 210 258 | 1 350 933 | 1 360 399 | 1 355 542 | 1 352 699 | 1 356 766 | 1 361 350 | 1 343 056 | 17 118 019 | 17 874 853 | 18 679 208 |
| Remuneration of councillors | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 15 585 | 187 015 | 195 245 | 204 031 |
| Finance charges | 264 499 | 264 821 | 264 483 | 264 451 | 264 821 | 264 821 | 264 821 | 264 821 | 264 821 | 264 821 | 264 821 | 265 846 | 3 177 846 | 3 317 670 | 3 466 966 |
| Bulk purchases - electricity | 1 792 882 | 1 593 748 | 1 153 529 | 100 991 | 997 476 | 929 359 | 908 792 | 967 549 | 959 070 | 906 822 | 986 939 | 2 403 322 | 13 700 479 | 15 002 474 | 16 402 362 |
| Acquisitions - water & other inventory | 633 757 | 637 665 | 638 824 | 636 656 | 646 463 | 646 867 | 641 013 | 641 366 | 641 627 | 640 976 | 642 064 | 649 103 | 7 696 381 | 8 033 271 | 8 394 764 |
| Contracted services | 500 855 | 500 233 | 513 455 | 531 789 | 537 345 | 536 563 | 536 004 | 536 332 | 536 637 | 564 752 | 569 474 | 636 304 | 6 499 742 | 7 024 141 | 7 307 064 |
| Transfers and grants - other | 45 771 | 44 575 | 42 836 | 40 075 | 40 075 | 48 532 | 44 532 | 40 075 | 42 836 | 40 075 | 40 075 | 42 836 | 512 293 | 534 833 | 558 900 |
| Other expenditure | 593 948 | 584 984 | 551 751 | 565 267 | 559 872 | 546 663 | 547 774 | 549 010 | 546 668 | 546 999 | 547 842 | 530 674 | 6 671 451 | 7 214 074 | 7 612 133 |
| Cash Payments by Type | 5 196 674 | 4 955 720 | 4 581 695 | 3 517 107 | 5 271 896 | 4 339 322 | 4 318 920 | 4 370 279 | 4 359 943 | 4 336 795 | 4 428 149 | 5 886 727 | 55 563 226 | 59 196 562 | 62 625 428 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 122 362 | 154 759 | 335 568 | 675 486 | 1 176 887 | 1 613 678 | 1 613 678 | 1 176 887 | 675 486 | 335 568 | 154 759 | 122 362 | 8 157 478 | 8 544 165 | 8 802 148 |
| Repayment of borrowing | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 109 265 | 1 311 183 | 3 681 062 | 2 885 471 |
| Total Cash Payments by Type | 5 428 302 | 5 219 744 | 5 026 528 | 4 301 858 | 6 558 048 | 6 062 265 | 6 041 863 | 5 656 431 | 5 144 693 | 4 781 628 | 4 692 173 | 6 118 354 | 65 031 888 | 71 421 789 | 74 313 046 |
| NET INCREASE/(DECREASE) IN CASH HELD | (246 034) | 91 280 | 95 738 | 604 600 | (1 439 424) | (803 163) | (1 008 443) | (671 277) | 1 198 | 3 121 355 | 286 452 | (170 498) | (138 216) | 58 906 | (4 023) |
| Cash/cash equivalents at the month/year begin: | 4 839 681 | 4 593 647 | 4 684 927 | 4 780 665 | 5 385 265 | 3 945 840 | 3 142 677 | 2 134 234 | 1 462 958 | 1 464 156 | 4 585 511 | 4 871 963 | 4 839 681 | 4 701 465 | 4 760 370 |
| Cash/cash equivalents at the month/year end: | 4 593 647 | 4 684 927 | 4 780 665 | 5 385 265 | 3 945 840 | 3 142 677 | 2 134 234 | 1 462 958 | 1 464 156 | 4 585 511 | 4 871 963 | 4 701 465 | 4 701 465 | 4 760 370 | 4 756 347 |

2.9 LEGISLATION COMPLIANCE STATUS

The promulgation of the Municipal Finance Management Act (The Act) in 2003 has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act has had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for the 2021/22- 2022/23 medium term complies with most of these key requirements.

The Act has created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with.

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

a) In- year reporting

The City's electronic reporting to National Treasury has been complied with and has also improved over time. The monthly and quarterly returns to NT have been submitted on time.

b) MFMA training

The City of Johannesburg, in its strides to comply with the Act, has in its plan of compliance instructed departments to train all finance and non-finance officials on MFMA from 2005. This has resulted in mass training programme for officials in all sectors including the municipal entities. This massive training schedule was also boosted by the online training provided by National Treasury. Compliance on all critical elements of the MFMA is enhanced due the fact that most officials are aware of the Act.

c) Accounting standards

The reform agenda set out through the Municipal Finance Management Act includes new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP) and Generally Accepted Municipal Accounting Practice (GAMAP). The above-mentioned accounting practices have been adhered to during the development of the budget.

The City's consolidated financial statements were prepared to comply with GRAP. The municipal entities financial statements were also prepared in line with GAAP.

d) Municipal Budget and Reporting Regulations

Budgeting in the CoJ is done in accordance with the MFMA: Municipal Budget and Reporting Regulations promulgated in 2009. Other directives from the National Treasury, for example in the form of budget circulars, are also taken into cognizance.

e) Budget and Treasury Office

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

f) Audit Committee

An Audit Committee has been established and is fully functional.

g) Annual Report

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

h) SDBIP

The detail SDBIP is directly aligned and informed by the budget and is approved together with the budget.

i) Budget Steering Committee

A Budget Steering Committee has been established in accordance with MBRR and is fully functional.

j) Alignment of Budget with development priorities

There is clear linkage between the budget and the IDP. In turn, the IDP is developed from the GDS and Mayoral priorities. The City is implementing programme budgeting to ensure that the development programmes identified in the IDP are appropriately funded.

k) Public participation

In accordance with the Act, the City's draft budget is made public immediately after tabling in Council to allow for the public to comment on it. The budget has a strong political oversight.

2.10 OTHER SUPPORTING DOCUMENTS

Table SA1: Supporting detail to 'Budgeted Financial Performance

| Description | Current Year 2019/20 | | 2020/21 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2020/21 | Budget Year +1 2021/22 | Budget Year +2 2022/23 |
| R thousand | | | | | |
| REVENUE ITEMS: | | | | | |
| Property rates | | | | | |
| Total Property Rates | 15 417 915 | 15 417 915 | 15 776 940 | 16 468 827 | 17 205 132 |
| <i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i> | 2 202 883 | 2 202 883 | 2 297 607 | 2 396 404 | 2 499 449 |
| Net Property Rates | 13 215 032 | 13 215 032 | 13 479 333 | 14 072 423 | 14 705 682 |
| Service charges - electricity revenue | | | | | |
| Total Service charges - electricity revenue | 19 556 798 | 19 763 825 | 22 775 688 | 25 429 942 | 27 520 128 |
| <i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i> | 2 585 836 | 2 585 836 | 2 611 694 | 2 742 279 | 2 879 393 |
| Net Service charges - electricity revenue | 16 970 962 | 17 177 989 | 20 163 994 | 22 687 663 | 24 640 735 |
| Service charges - water revenue | | | | | |
| Total Service charges - water revenue | 8 383 164 | 8 382 457 | 8 908 587 | 9 300 565 | 9 719 090 |
| <i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i> | 40 863 | 40 863 | — | — | — |
| Net Service charges - water revenue | 8 342 301 | 8 341 594 | 8 908 587 | 9 300 565 | 9 719 090 |
| Service charges - sanitation revenue | | | | | |
| Total Service charges - sanitation revenue | 5 210 583 | 5 210 583 | 5 544 750 | 5 788 719 | 6 049 212 |
| <i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i> | 18 869 | 18 869 | — | — | — |
| Net Service charges - sanitation revenue | 5 191 714 | 5 191 714 | 5 544 750 | 5 788 719 | 6 049 212 |
| Service charges - refuse revenue | | | | | |
| Total refuse removal revenue | 1 924 772 | 2 135 308 | 2 263 944 | 2 363 557 | 2 469 920 |
| Total landfill revenue | 53 208 | 53 208 | — | — | — |
| <i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i> | — | — | — | — | — |
| <i>Less Cost of Free Basis Services (removed once a week to indigent households)</i> | 59 379 | 59 379 | 22 260 | 23 239 | 24 285 |
| Net Service charges - refuse revenue | 1 918 601 | 2 129 137 | 2 241 684 | 2 340 318 | 2 445 635 |
| Other Revenue by source | | | | | |
| Fuel Levy | — | — | — | — | — |
| Other Revenue | 2 132 906 | 1 939 792 | 2 027 410 | 2 099 473 | 2 193 347 |
| Total 'Other' Revenue | 2 132 906 | 1 939 792 | 2 027 410 | 2 099 473 | 2 193 347 |
| EXPENDITURE ITEMS: | | | | | |
| Employee related costs | | | | | |
| Basic Salaries and Wages | 10 612 747 | 10 799 796 | 11 501 975 | 12 011 703 | 12 558 079 |
| Pension and UIF Contributions | 1 581 607 | 1 581 607 | 1 648 232 | 1 720 754 | 1 796 467 |
| Medical Aid Contributions | 1 006 337 | 1 006 337 | 1 049 573 | 1 095 754 | 1 143 967 |
| Overtime | 504 159 | 504 159 | 525 838 | 548 975 | 573 130 |
| Performance Bonus | 176 184 | 176 184 | 183 062 | 191 117 | 199 526 |
| Motor Vehicle Allowance | 508 885 | 508 885 | 530 890 | 554 249 | 578 636 |
| Cellphone Allowance | 14 313 | 14 313 | 14 898 | 15 554 | 16 238 |
| Housing Allowances | 83 427 | 83 427 | 87 014 | 90 843 | 94 840 |
| Other benefits and allowances | 1 264 384 | 1 264 384 | 1 318 907 | 1 376 939 | 1 437 524 |
| Payments in lieu of leave | 270 069 | 270 069 | 298 960 | 312 115 | 325 848 |
| Post-retirement benefit obligations | 1 891 | 1 891 | 1 972 | 2 059 | 2 150 |
| Total Employee related costs | 15 982 485 | 16 211 052 | 17 118 019 | 17 874 853 | 18 679 208 |
| Depreciation & asset impairment | | | | | |
| Depreciation of Property, Plant & Equipment | 4 449 628 | 4 147 101 | 4 332 706 | 4 582 702 | 4 788 078 |
| Total Depreciation & asset impairment | 4 449 628 | 4 147 101 | 4 332 706 | 4 582 702 | 4 788 078 |
| Bulk purchases - electricity | | | | | |
| Electricity bulk purchases | 19 333 614 | 18 706 677 | 13 700 479 | 15 002 474 | 16 402 362 |
| Total bulk purchases | 19 333 614 | 18 706 677 | 13 700 479 | 15 002 474 | 16 402 362 |
| Transfers and grants | | | | | |
| Cash transfers and grants | 56 852 | 53 248 | 512 293 | 534 833 | 558 900 |
| Total transfers and grants | 56 852 | 53 248 | 512 293 | 534 833 | 558 900 |
| Contracted services | | | | | |
| <i>Outsourced Services</i> | 4 018 958 | 6 231 795 | 6 499 742 | 7 024 141 | 7 307 064 |
| Total contracted services | 4 018 958 | 6 231 795 | 6 499 742 | 7 024 141 | 7 307 064 |
| Other Expenditure By Type | | | | | |
| Contributions to 'other' provisions | (33 854) | — | — | — | — |
| Total 'Other' Expenditure | 6 143 409 | 6 414 263 | 6 729 205 | 6 945 810 | 7 259 682 |
| Repairs and maintenance | | | | | |
| <i>by Expenditure Item</i> | | | | | |
| Employee related costs | 1 184 013 | 1 223 486 | 1 275 212 | 1 333 246 | 1 393 672 |
| Inventory Consumed (Project Maintenance) | 1 941 461 | 77 181 | 65 842 | 67 539 | 70 600 |
| Contracted Services | 841 751 | 2 192 769 | 2 222 803 | 2 302 142 | 2 405 164 |
| Other Expenditure | 533 215 | 193 102 | 188 145 | 196 405 | 205 206 |
| Total Repairs and Maintenance Expenditure | 4 500 440 | 3 686 538 | 3 752 000 | 3 899 332 | 4 074 642 |

Table SA22: Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration R thousand | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|-------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| | D | E | G | H | I |
| Councillors (Political Office Bearers plus Other) | | | | | |
| Basic Salaries and Wages | 138 147 | 138 147 | 146 788 | 153 248 | 160 186 |
| Pension and UIF Contributions | 14 302 | 14 302 | 14 917 | 15 573 | 16 259 |
| Medical Aid Contributions | 5 289 | 5 289 | 5 516 | 5 759 | 6 013 |
| Motor Vehicle Allowance | 9 671 | 9 671 | 10 087 | 10 531 | 10 994 |
| Cellphone Allowance | 8 091 | 8 091 | 8 439 | 8 810 | 9 198 |
| Other benefits and allowances | 1 216 | 1 216 | 1 268 | 1 324 | 1 382 |
| Sub Total - Councillors | 176 716 | 176 716 | 187 015 | 195 245 | 204 031 |
| Senior Managers of the Municipality | | | | | |
| Basic Salaries and Wages | 53 885 | 53 885 | 56 202 | 58 675 | 61 257 |
| Pension and UIF Contributions | 2 366 | 2 366 | 2 468 | 2 576 | 2 690 |
| Medical Aid Contributions | 653 | 653 | 681 | 711 | 742 |
| Performance Bonus | 1 961 | 1 961 | 2 045 | 2 135 | 2 229 |
| Motor Vehicle Allowance | 1 838 | 1 838 | 1 917 | 2 001 | 2 089 |
| Cellphone Allowance | 20 | 20 | 21 | 22 | 23 |
| Housing Allowances | 81 | 81 | 84 | 88 | 92 |
| Other benefits and allowances | 236 | 236 | 246 | 257 | 268 |
| Sub Total - Senior Managers of Municipality | 61 040 | 61 040 | 63 665 | 66 466 | 69 390 |
| Other Municipal Staff | | | | | |
| Basic Salaries and Wages | 6 242 467 | 6 348 074 | 6 634 824 | 6 926 352 | 7 241 478 |
| Pension and UIF Contributions | 915 682 | 915 682 | 955 056 | 997 079 | 1 040 950 |
| Medical Aid Contributions | 574 972 | 574 972 | 599 696 | 626 082 | 653 630 |
| Overtime | 153 149 | 153 149 | 159 734 | 166 763 | 174 100 |
| Performance Bonus | 3 349 | 3 349 | 3 493 | 3 647 | 3 807 |
| Motor Vehicle Allowance | 370 761 | 370 761 | 386 704 | 403 719 | 421 482 |
| Cellphone Allowance | 490 | 490 | 511 | 534 | 557 |
| Housing Allowances | 49 382 | 49 382 | 51 505 | 53 772 | 56 138 |
| Other benefits and allowances | 905 085 | 905 085 | 944 004 | 985 540 | 1 028 904 |
| Payments in lieu of leave | 188 063 | 188 063 | 196 150 | 204 780 | 213 791 |
| Long service awards | -41 809 | -41 809 | -43 607 | -45 525 | -47 529 |
| Sub Total - Other Municipal Staff | 9 363 482 | 9 469 089 | 9 890 043 | 10 324 800 | 10 789 458 |
| Total Parent Municipality | 9 601 238 | 9 706 845 | 10 140 723 | 10 586 511 | 11 062 880 |
| Board Members of Entities | | | | | |
| Basic Salaries and Wages | 6 095 | 6 095 | 6 357 | 6 637 | 6 929 |
| Board Fees | 16 566 | 16 566 | 17 278 | 18 039 | 18 832 |
| Sub Total - Board Members of Entities | 22 661 | 22 661 | 23 635 | 24 675 | 25 761 |
| Senior Managers of Entities | | | | | |
| Basic Salaries and Wages | 25 186 | 25 186 | 26 269 | 27 425 | 28 632 |
| Pension and UIF Contributions | 1 824 | 1 824 | 1 902 | 1 986 | 2 074 |
| Medical Aid Contributions | 389 | 389 | 406 | 424 | 442 |
| Performance Bonus | 2 481 | 2 481 | 2 588 | 2 702 | 2 820 |
| Motor Vehicle Allowance | 1 587 | 1 587 | 1 655 | 1 728 | 1 804 |
| Cellphone Allowance | 138 | 138 | 144 | 150 | 157 |
| Other benefits and allowances | 610 | 610 | 636 | 664 | 693 |
| Sub Total - Senior Managers of Entities | 32 215 | 32 215 | 33 600 | 35 079 | 36 622 |
| Other Staff of Entities | | | | | |
| Basic Salaries and Wages | 4 386 258 | 4 393 302 | 4 778 323 | 4 992 615 | 5 219 784 |
| Pension and UIF Contributions | 660 408 | 660 408 | 688 806 | 719 113 | 750 754 |
| Medical Aid Contributions | 430 288 | 430 288 | 448 790 | 468 537 | 489 153 |
| Overtime | 351 010 | 351 010 | 366 103 | 382 212 | 399 029 |
| Performance Bonus | 167 724 | 167 724 | 174 936 | 182 633 | 190 669 |
| Motor Vehicle Allowance | 134 817 | 134 817 | 140 614 | 146 801 | 153 260 |
| Cellphone Allowance | 13 636 | 13 636 | 14 222 | 14 848 | 15 501 |
| Housing Allowances | 33 964 | 33 964 | 35 424 | 36 983 | 38 610 |
| Other benefits and allowances | 358 601 | 358 601 | 374 021 | 390 478 | 407 659 |
| Payments in lieu of leave | 82 006 | 82 006 | 85 532 | 89 296 | 93 225 |
| Post-retirement benefit obligations | | | | | |
| Sub Total - Other Staff of Entities | 6 619 003 | 6 626 047 | 7 107 076 | 7 423 833 | 7 757 976 |
| Total Municipal Entities | 6 673 879 | 6 680 923 | 7 164 311 | 7 483 587 | 7 820 359 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 16 275 117 | 16 387 768 | 17 305 034 | 18 070 098 | 18 883 239 |
| TOTAL MANAGERS AND STAFF | 16 098 401 | 16 211 052 | 17 118 019 | 17 874 853 | 18 679 208 |

Table SA23: Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1. | Salary | Contributions | Allowances | Performance Bonuses | Total Package |
|--|-------------------|------------------|------------------|---------------------|--------------------|
| Rand per annum | | 1. | | | 2. |
| Councillors | | | | | |
| Speaker | 997 492 | 166 331 | 137 381 | – | 1 301 204 |
| Chief Whip | 987 973 | 158 728 | 81 589 | – | 1 228 290 |
| Executive Mayor | 1 289 149 | 202 712 | 108 722 | – | 1 600 583 |
| Members of Mayoral Committee | 10 207 426 | 837 461 | 794 013 | – | 11 838 900 |
| Secretary to Council | 2 055 000 | – | – | – | 2 055 000 |
| Total Councillors | 15 537 040 | 1 365 232 | 1 121 705 | – | 18 023 977 |
| Senior Managers of the Municipality | | | | | |
| City Manager | 3 025 342 | 61 601 | – | – | 3 086 943 |
| Chief Operation Officer | 2 607 500 | 1 861 | – | – | 2 609 361 |
| Group CFO | 2 521 974 | 1 861 | 25 220 | – | 2 549 055 |
| Executive Director : Economic Development | 2 232 000 | 2 000 | 1 000 | – | 2 235 000 |
| Executive Director : Environment, Infrastructure and Services | 1 785 298 | 249 601 | 142 527 | 217 743 | 2 395 169 |
| Executive Director : Transport | 1 915 000 | 142 000 | – | – | 2 057 000 |
| Executive Director : Community Development | 1 651 000 | 408 000 | – | – | 2 059 000 |
| Executive Director : Health | 1 654 799 | 49 776 | 40 446 | – | 1 745 021 |
| Executive Director : Social Development | 1 912 862 | 127 246 | 151 235 | 88 655 | 2 279 998 |
| Commissioner: Group Forensic and Investigation Service | 2 035 507 | 38 101 | 18 415 | – | 2 092 023 |
| Ombudsman | 2 138 000 | 162 000 | 13 500 | 165 000 | 2 478 500 |
| Head: Private Office of the Executive Mayor | 1 750 698 | 1 861 | 526 633 | – | 2 279 192 |
| Director : Office of the City Manager | 2 243 498 | 206 950 | – | – | 2 450 448 |
| Group ME Governance and MC Support | 1 195 560 | 351 976 | 558 189 | – | 2 105 725 |
| Group Marketing and Communications | 1 893 130 | 265 129 | 94 095 | – | 2 252 354 |
| Group Head: Group Legal and Contracts | 1 636 649 | 206 976 | 299 745 | – | 2 143 370 |
| Group Audit, Risk and Compliance | 1 863 941 | 191 063 | – | – | 2 055 004 |
| Group Strategy and Monitoring | 2 157 755 | 1 785 | – | – | 2 159 540 |
| Group Citizen Relations and Urban Management | 2 108 388 | 223 676 | 109 505 | – | 2 441 569 |
| Integrity Commissioner | 2 600 000 | – | – | – | 2 600 000 |
| Group Chief Technological Officer | 1 899 000 | – | 178 020 | – | 2 077 020 |
| Group Corporate and Shared Services | 2 500 000 | – | – | 250 000 | 2 750 000 |
| Executive Director : Housing | 1 284 000 | 299 000 | 250 000 | 142 000 | 1 975 000 |
| Executive Director : Development Planning | 1 678 265 | 259 018 | 240 000 | 304 820 | 2 482 103 |
| Executive Director : Public Safety | 2 005 000 | – | – | – | 2 005 000 |
| Total Senior Managers of the Municipality | 50 295 166 | 3 251 481 | 2 648 530 | 1 168 218 | 57 363 395 |
| Chief Executive Officer : City Power | 2 242 373 | 388 387 | 284 221 | – | 2 914 981 |
| Chief Executive Officer : Johannesburg Water | 2 392 000 | 427 000 | 373 000 | – | 3 192 000 |
| Chief Executive Officer : Pikitup | 2 669 606 | 43 518 | 28 994 | 383 897 | 3 126 015 |
| Chief Executive Officer : Johannesburg Roads Agency | 2 094 899 | 173 894 | 360 000 | – | 2 628 793 |
| Chief Executive Officer : Metrobus | 2 381 000 | 2 000 | 122 000 | 100 000 | 2 605 000 |
| Chief Executive Officer : Johannesburg Development Agency | 2 500 000 | – | – | – | 2 500 000 |
| Chief Executive Officer : Johannesburg Property Company | 2 816 000 | – | 99 000 | 394 000 | 3 309 000 |
| Chief Executive Officer : Metropolitan Trading Company | 2 147 000 | – | – | – | 2 147 000 |
| Chief Executive Officer : Joburg Market | 2 046 472 | 325 806 | 37 200 | 332 119 | 2 741 597 |
| Chief Executive Officer : Joburg Theatres | 2 360 666 | 22 450 | 33 600 | – | 2 416 716 |
| Other Senior Managers | 4 946 520 | 1 184 306 | 82 900 | – | 6 213 726 |
| Total for municipal entities | 28 596 536 | 2 567 361 | 1 420 915 | 1 210 016 | 33 794 828 |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 94 428 742 | 7 184 073 | 5 191 150 | 2 378 234 | 109 182 199 |

Table SA24: Summary of personnel numbers

| Summary of Personnel Numbers | | | | Current Year 2020/21 | | | Budget Year 2021/22 | | |
|---|---------------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Number | 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) | 270 | 270 | – | 270 | – | 282 | 12 | – | 12 |
| Board Members of municipal entities | 86 | 12 | 85 | 87 | 12 | 73 | 14 | – | 14 |
| Municipal employees | | | | | | | | | |
| Municipal Manager and Senior Managers | 193 | 163 | 73 | 294 | 228 | 58 | 169 | 131 | 38 |
| Other Managers | 2 320 | 1 890 | 53 | 2 251 | 1 820 | 24 | 527 | 505 | 22 |
| Professionals | 6 580 | 5 049 | 37 | 10 702 | 9 494 | 27 | 9 200 | 8 593 | 607 |
| <i>Finance</i> | 1 444 | 874 | 2 | 1 450 | 850 | 1 | 195 | 192 | 3 |
| <i>Spatial/town planning</i> | 114 | 66 | – | 114 | 66 | – | 95 | 95 | – |
| <i>Information Technology</i> | 34 | 103 | 1 | 62 | 132 | – | 38 | 37 | 1 |
| <i>Roads</i> | 48 | – | – | – | – | – | 465 | 429 | 36 |
| <i>Electricity</i> | 810 | 874 | – | 810 | 874 | – | 2 135 | 1 902 | 233 |
| <i>Water</i> | 3 | 3 | – | 3 | 3 | – | 1 882 | 1 874 | 8 |
| <i>Sanitation</i> | 27 | 23 | – | 27 | 23 | – | 1 255 | 1 250 | 5 |
| <i>Other</i> | 4 100 | 3 092 | 34 | 8 236 | 7 532 | 26 | 3 135 | 2 814 | 321 |
| Technicians | 7 793 | 7 525 | 172 | 8 357 | 7 652 | 175 | 12 170 | 10 002 | 2 168 |
| <i>Finance</i> | 2 420 | 1 616 | – | 2 652 | 1 850 | – | 33 | 33 | – |
| <i>Spatial/town planning</i> | 470 | 301 | – | 470 | 301 | – | – | – | – |
| <i>Information Technology</i> | 48 | 69 | – | 55 | 83 | – | 19 | 19 | – |
| <i>Roads</i> | 946 | 946 | – | 945 | 1 095 | – | 991 | 991 | – |
| <i>Electricity</i> | 741 | 893 | – | 741 | 893 | – | 1 | 1 | – |
| <i>Water</i> | 162 | 159 | – | 162 | 159 | – | 1 | 1 | – |
| <i>Sanitation</i> | 187 | 138 | – | 187 | 138 | – | – | – | – |
| <i>Refuse</i> | – | 49 | – | – | 49 | – | 5 415 | 5 415 | – |
| <i>Other</i> | 2 819 | 3 354 | 172 | 3 145 | 3 084 | 175 | 5 710 | 3 542 | 2 168 |
| Clerks (Clerical and administrative) | 2 583 | 3 146 | 441 | 7 173 | 7 321 | 265 | 6 713 | 6 612 | 101 |
| Service and sales workers | 200 | 270 | – | 179 | 266 | – | 1 589 | 1 589 | – |
| Skilled agricultural and fishery workers | – | 86 | – | 250 | 116 | – | 116 | 116 | – |
| Craft and related trades | 3 | 104 | – | 107 | 342 | – | 344 | 344 | – |
| Plant and Machine Operators | 1 842 | 1 769 | – | 2 116 | 1 767 | – | 2 449 | 2 309 | 140 |
| Elementary Occupations | 7 503 | 8 599 | 4 | 8 503 | 7 905 | – | 6 062 | 5 862 | 200 |
| TOTAL PERSONNEL NUMBERS | 29 373 | 28 883 | 865 | 40 289 | 36 923 | 904 | 39 365 | 36 063 | 3 302 |

Table SA31: Aggregated entity budget

| Description R million | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|--|----------------------|-----------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Financial Performance | | | | | |
| Service charges | 32 840 | 32 840 | 36 859 | 40 117 | 42 855 |
| Investment revenue | 17 | 17 | 18 | 19 | 20 |
| Transfers recognised - operational | 4 923 | 4 923 | 5 289 | 5 602 | 5 854 |
| Other own revenue | 2 361 | 2 361 | 2 469 | 2 582 | 2 686 |
| 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) | 784 | 723 | 1 130 | 889 | 812 |
| Total Revenue (excluding capital transfers and contributions) | 40 925 | 40 864 | 45 765 | 49 208 | 52 227 |
| Employee costs | 6 681 | 6 681 | 7 164 | 7 484 | 7 820 |
| Remuneration of Board Members | – | – | – | – | – |
| Depreciation & asset impairment | 4 817 | 4 817 | 4 995 | 5 294 | 5 560 |
| Finance charges | 1 153 | 1 153 | 1 326 | 1 348 | 1 409 |
| Inventory consumed and bulk purchases | 19 281 | 19 281 | 21 174 | 22 803 | 24 554 |
| Transfers and grants | 23 | 23 | 24 | 25 | 26 |
| Other expenditure | 7 583 | 7 583 | 7 976 | 8 375 | 8 746 |
| Total Expenditure | 39 538 | 39 538 | 42 659 | 45 328 | 48 114 |
| Surplus/(Deficit) | 1 387 | 1 326 | 3 107 | 3 880 | 4 113 |
| Capital expenditure & funds sources | | | | | |
| Capital expenditure | 4 273 | 4 080 | 4 297 | 4 361 | 4 203 |
| Transfers recognised - capital | 1 329 | 1 408 | 820 | 468 | 410 |
| Borrowing | 1 712 | 1 600 | 1 635 | 1 742 | 1 832 |
| Internally generated funds | 1 232 | 864 | 1 293 | 1 634 | 1 405 |
| Total sources | 4 273 | 4 080 | 4 297 | 4 361 | 4 203 |

Table SA34a: Consolidated capital expenditure on new assets by asset class

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | |
| Infrastructure | 1 980 187 | 1 760 273 | 2 141 669 | 2 632 344 | 2 897 878 |
| Roads Infrastructure | 1 036 453 | 855 712 | 853 288 | 1 416 911 | 1 729 878 |
| Storm water Infrastructure | 30 000 | | 51 000 | 125 500 | 10 500 |
| Electrical Infrastructure | 352 877 | 291 817 | 586 344 | 461 000 | 433 500 |
| Water Supply Infrastructure | 346 650 | 453 470 | 311 350 | 239 250 | 360 000 |
| Sanitation Infrastructure | 109 000 | 30 727 | 161 587 | 261 090 | 173 000 |
| Solid Waste Infrastructure | 48 707 | 37 047 | 129 000 | 88 593 | 136 000 |
| Information and Communication Infrastructure | 56 500 | 91 500 | 49 100 | 40 000 | 55 000 |
| Community Assets | 304 075 | 275 459 | 403 243 | 339 235 | 254 600 |
| Community Facilities | 304 075 | 275 459 | 316 743 | 310 235 | 223 900 |
| Sport and Recreation Facilities | | | 86 500 | 29 000 | 30 700 |
| Heritage assets | | | | | |
| Investment properties | | | | | |
| Other assets | 332 356 | 657 163 | 770 119 | 659 468 | 715 227 |
| Biological or Cultivated Assets | 181 | 181 | 40 000 | 55 000 | 60 000 |
| Intangible Assets | 161 000 | 210 600 | 161 500 | 95 000 | 80 000 |
| Computer Equipment | 101 500 | 114 432 | 311 373 | 275 343 | 153 200 |
| Furniture and Office Equipment | 24 681 | 26 881 | 30 000 | 13 050 | 15 900 |
| Machinery and Equipment | 265 300 | 364 250 | 341 215 | 178 611 | 43 603 |
| Transport Assets | 458 000 | 11 000 | 463 848 | 413 856 | 418 467 |
| Land | | | 5 000 | | |
| Zoo's, Marine and Non-biological Animals | 5 200 | 5 200 | 2 000 | 2 000 | 2 000 |
| Total Capital Expenditure on new assets | 3 632 480 | 3 425 439 | 4 669 968 | 4 663 907 | 4 640 875 |

Table SA34b: Consolidated capital expenditure on existing assets by asset class

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | |
| Infrastructure | 2 168 118 | 2 267 977 | 672 333 | 868 480 | 781 433 |
| Roads Infrastructure | 776 606 | 758 400 | 190 000 | 175 480 | 235 000 |
| Storm water Infrastructure | 144 988 | 146 510 | 145 000 | 199 000 | 100 000 |
| Electrical Infrastructure | 379 449 | 482 649 | 184 333 | 264 500 | 257 633 |
| Water Supply Infrastructure | 625 817 | 629 944 | 79 500 | 152 000 | 92 300 |
| Sanitation Infrastructure | 177 558 | 195 712 | 38 500 | 42 500 | 86 500 |
| Solid Waste Infrastructure | 37 600 | 28 662 | 35 000 | 35 000 | 10 000 |
| Information and Communication Infrastructure | 26 100 | 26 100 | | | |
| Community Assets | 270 498 | 288 525 | 48 300 | 34 700 | 49 900 |
| Community Facilities | 270 498 | 288 525 | 30 300 | 19 700 | 44 900 |
| Sport and Recreation Facilities | | | 18 000 | 15 000 | 5 000 |
| Heritage assets | | | | | |
| Investment properties | 155 116 | 141 344 | 3 000 | | |
| Other assets | 704 958 | 596 058 | 179 696 | 195 700 | 346 450 |
| Biological or Cultivated Assets | 192 300 | 165 600 | 17 000 | 15 000 | 5 000 |
| Intangible Assets | 166 901 | 182 901 | 5 000 | | |
| Computer Equipment | 80 510 | 54 110 | 8 000 | 1 000 | |
| Furniture and Office Equipment | 2 680 | 2 680 | 3 680 | 500 | 500 |
| Machinery and Equipment | 20 500 | 21 400 | 10 000 | 5 000 | |
| Transport Assets | 58 500 | 495 911 | 20 000 | 30 000 | |
| Land | | | | | |
| Zoo's, Marine and Non-biological Animals | 6 000 | 6 000 | | | |
| Total Capital Expenditure on renewal of existing assets | 3 826 080 | 4 222 506 | 967 009 | 1 150 380 | 1 183 283 |

Table SA34c: Consolidated repairs and maintenance by asset class

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | |
| Infrastructure | 3 287 671 | 3 148 816 | 3 216 344 | 3 340 465 | 3 490 098 |
| Roads Infrastructure | 860 350 | 831 322 | 848 754 | 886 915 | 926 190 |
| Storm water Infrastructure | 256 700 | | | | |
| Electrical Infrastructure | 595 375 | 1 018 025 | 1 013 914 | 1 041 582 | 1 088 445 |
| Water Supply Infrastructure | 740 284 | 636 750 | 658 905 | 686 657 | 717 541 |
| Sanitation Infrastructure | 811 655 | 206 600 | 214 447 | 223 858 | 233 907 |
| Solid Waste Infrastructure | 8 136 | 469 | 479 | 499 | 520 |
| Information and Communication Infrastructure | 15 171 | 455 649 | 106 788 | 111 485 | 116 501 |
| Community Assets | 327 778 | 263 035 | 242 904 | 253 230 | 265 144 |
| Heritage assets | 2 158 | 1 171 | 1 222 | 1 276 | 1 333 |
| Investment properties | | 89 073 | 90 916 | 94 916 | 99 187 |
| Other assets | 882 833 | 184 443 | 158 328 | 165 296 | 172 741 |
| Intangible Assets | | | 25 403 | 26 521 | 27 714 |
| Computer Equipment | | | 3 156 | 3 295 | 3 444 |
| Furniture and Office Equipment | | | 5 080 | 5 304 | 5 543 |
| Machinery and Equipment | | | 8 648 | 9 029 | 9 438 |
| Total Repairs and Maintenance Expenditure | 4 500 440 | 3 686 538 | 3 752 000 | 3 899 332 | 4 074 642 |

Table SA34d: Consolidated depreciation by asset class

| Description | Current Year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|----------------------|------------------|---|------------------------|------------------------|
| | Original Budget | Adjusted Budget | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| R thousand | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | |
| Infrastructure | 1 017 557 | 992 302 | 2 371 924 | 2 508 784 | 2 621 216 |
| Roads Infrastructure | 58 700 | 58 700 | 1 092 733 | 1 155 784 | 1 207 581 |
| Storm water Infrastructure | | | 120 618 | 127 578 | 133 295 |
| Electrical Infrastructure | 560 093 | 560 093 | 462 241 | 488 912 | 510 823 |
| Water Supply Infrastructure | 211 604 | 211 604 | 403 490 | 426 771 | 445 897 |
| Sanitation Infrastructure | 141 070 | 141 070 | 186 037 | 196 771 | 205 590 |
| Solid Waste Infrastructure | 46 089 | 20 835 | 80 626 | 85 278 | 89 100 |
| Information and Communication Infrastructure | | | 26 179 | 27 690 | 28 931 |
| Community Assets | 296 167 | 286 797 | 267 998 | 283 462 | 296 165 |
| Community Facilities | 296 167 | 286 797 | 234 378 | 247 902 | 259 011 |
| Sport and Recreation Facilities | | | 33 620 | 35 560 | 37 154 |
| Investment properties | | | 84 551 | 89 430 | 93 438 |
| Other assets | 3 135 905 | 2 868 002 | 860 912 | 910 586 | 951 394 |
| Biological or Cultivated Assets | | | 32 618 | 34 500 | 36 046 |
| Intangible Assets | | | 151 980 | 160 749 | 167 953 |
| Computer Equipment | | | 159 202 | 168 388 | 175 934 |
| Furniture and Office Equipment | | | 11 012 | 11 648 | 12 170 |
| Machinery and Equipment | | | 113 614 | 120 169 | 125 555 |
| Transport Assets | | | 272 609 | 288 339 | 301 261 |
| Land | | | 849 | 898 | 939 |
| Zoo's, Marine and Non-biological Animals | | | 5 436 | 5 750 | 6 008 |
| Total Depreciation | 4 449 628 | 4 147 101 | 4 332 706 | 4 582 702 | 4 788 078 |

Table SA34e: Consolidated capital expenditure on the upgrading of existing assets by asset class

| Description R thousand | 2021/22 Medium-Term Revenue & Expenditure Framework | | |
|---|---|------------------------|------------------------|
| | Budget Year 2021/22 | Budget Year +1 2022/23 | Budget Year +2 2023/24 |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | |
| Infrastructure | 1 191 712 | 1 327 742 | 1 448 369 |
| Roads Infrastructure | 401 702 | 607 573 | 822 369 |
| Storm water Infrastructure | 20 000 | 29 000 | 30 000 |
| Electrical Infrastructure | 163 646 | 219 953 | 150 000 |
| Water Supply Infrastructure | 461 364 | 335 216 | 344 100 |
| Sanitation Infrastructure | 125 000 | 131 000 | 75 900 |
| Solid Waste Infrastructure | 20 000 | | 21 000 |
| Information and Communication Infrastructure | | 5 000 | 5 000 |
| Community Assets | 186 831 | 157 995 | 102 725 |
| Community Facilities | 180 131 | 155 995 | 97 725 |
| Sport and Recreation Facilities | 6 700 | 2 000 | 5 000 |
| Investment properties | 139 462 | 220 000 | 135 236 |
| Other assets | 603 530 | 724 355 | 873 075 |
| Biological or Cultivated Assets | | | |
| Intangible Assets | 190 955 | 146 051 | 216 098 |
| Computer Equipment | 85 200 | 58 000 | 45 000 |
| Furniture and Office Equipment | 380 | 397 | 415 |
| Machinery and Equipment | 32 681 | 38 589 | 19 072 |
| Transport Assets | 81 750 | 48 750 | 128 000 |
| Land | | | |
| Zoo's, Marine and Non-biological Animals | 8 000 | 8 000 | 10 000 |
| Total Capital Expenditure on upgrading of existing assets | 2 520 501 | 2 729 878 | 2 977 990 |

Table SA35: Consolidated 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 |
| Capital expenditure | | | | | | |
| Vote 1 - Economic Development | 12 880 | 500 | 500 | | | |
| Vote 2 - Environment, Infrastructure and Services | 68 000 | 84 500 | 92 500 | | | |
| Vote 3 - Transport | 399 591 | 1 097 660 | 1 217 482 | | | |
| Vote 4 - Community Development | 144 000 | 132 635 | 95 400 | | | |
| Vote 5 - Health | 119 300 | 60 100 | 111 900 | | | |
| Vote 6 - Social Development | 76 200 | 45 000 | | | | |
| Vote 7 - Group Forensic Investigation Services | 5 250 | 5 000 | | | | |
| Vote 8 - Office of the Ombudsman | 550 | 1 400 | 200 | | | |
| Vote 9 - City Manager | 613 334 | 537 108 | 508 167 | | | |
| Vote 10 - Speaker: Legislative Arm of Council | 5 000 | 3 000 | 2 500 | | | |
| Vote 11 - Group Information and Communication Technology | 555 600 | 325 600 | 395 600 | | | |
| Vote 12 - Group Finance | 28 000 | 10 500 | | | | |
| Vote 13 - Group Corporate and Shared Services | 355 364 | 206 111 | 54 703 | | | |
| Vote 14 - Housing | 1 158 759 | 1 391 027 | 1 892 875 | | | |
| Vote 15 - Development Planning | 149 612 | 155 700 | 197 000 | | | |
| Vote 16 - Public Safety | 169 365 | 127 000 | 30 000 | | | |
| Vote 17 - Municipal Entities Accounts | | | | | | |
| Vote 18 - City Power | 949 823 | 958 953 | 876 133 | | | |
| Vote 19 - Johannesburg Water | 1 140 801 | 1 166 806 | 1 013 300 | | | |
| Vote 20 - Pikitup | 179 704 | 99 186 | 180 236 | | | |
| Vote 21 - Johannesburg Roads Agency | 732 500 | 975 132 | 1 126 908 | | | |
| Vote 22 - Metrobus | 147 633 | 90 293 | 50 322 | | | |
| Vote 23 - Johannesburg City Parks and Zoo | 102 700 | 82 800 | 111 700 | | | |
| Vote 24 - Johannesburg Development Agency | 214 000 | 182 000 | 72 000 | | | |
| Vote 25 - Johannesburg Property Company | 56 658 | 129 907 | 850 | | | |
| Vote 26 - Metropolitan Trading Company | 33 500 | | | | | |
| Vote 27 - Joburg Market | 79 500 | 67 500 | 93 500 | | | |
| Vote 28 - Johannesburg Social Housing Company | 648 086 | 596 121 | 665 177 | | | |
| Vote 29 - Joburg City Theatres | 11 767 | 12 627 | 13 195 | | | |
| Total future operational costs | 8 157 478 | 8 544 165 | 8 802 148 | | | |

2.11 MEDIUM TERM BUDGET PER CLUSTER, DEPARTMENT AND MUNICIPAL ENTITY

2.11.1 Medium Term Operating Budget

Medium Term Expenditure and Revenue per Cluster

For purposes of this section the expenditure growth percentage of the various departments within the Core Administration is based on direct expenditure (excluding internal transfers) and for the MEs it is based on total expenditure (including taxation) or subsidies received.

SUSTAINABLE CLUSTER

| Sustainable Cluster Revenue | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|-------------------------------------|--|----------------------------|------------------------------|------------------------------|
| Environment And Infrastructure | 85 500 | 67 510 | 49 840 | 40 193 |
| Housing | 88 752 | 92 659 | 96 828 | 101 185 |
| City Power | 17 271 099 | 20 259 990 | 22 787 113 | 24 733 872 |
| Johannesburg Water | 13 727 896 | 14 647 259 | 15 292 700 | 15 980 872 |
| Pikitup | 3 062 533 | 3 409 192 | 3 660 499 | 3 825 215 |
| Johannesburg Social Housing Company | 249 369 | 257 576 | 268 915 | 281 016 |
| Total Revenue | 34 485 149 | 38 734 186 | 42 155 895 | 44 962 353 |

The Sustainable Cluster's revenue budget increases by 12.3% from the 2020/21 financial year.

| Sustainable Cluster Expenditure | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|-------------------------------------|--|----------------------------|------------------------------|------------------------------|
| Environment And Infrastructure | 148 881 | 154 904 | 161 718 | 168 994 |
| Housing | 1 021 502 | 1 046 581 | 1 093 045 | 1 141 550 |
| City Power | 17 739 496 | 19 857 147 | 21 693 736 | 23 465 318 |
| Johannesburg Water | 12 822 976 | 13 407 802 | 14 005 214 | 14 635 449 |
| Pikitup | 3 062 533 | 3 409 192 | 3 660 499 | 3 825 215 |
| Johannesburg Social Housing Company | 249 369 | 257 576 | 268 915 | 281 016 |
| Total Expenditure | 35 044 757 | 38 133 202 | 40 883 126 | 43 517 542 |

The Sustainable Cluster's expenditure budget increases by 8.8% from the 2020/21 financial year. Below follow details of the expenditure budget per department and municipal entity within the sustainable cluster:

Environment and Infrastructure

The revenue budget decreases by 21% to R67.5 million mainly as a result of a decrease in concession fees from Kelvin Power Station due to the twenty-year contract coming to an end in October 2021. The expenditure budget increases by 4% to R154.9 million in line with the consumer price index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Waste Management / Environmental Protection - Recycling programme;
 - Water Resource Management;
 - Biodiversity Management;
 - Open Space Planning;
 - Air Quality; and
 - Climate Change.

Housing

The revenue budget increases by R3.9 million (4.4%) to R92.7 million in line with the consumer price index. The expenditure budget increases by R25.1 million (2.5%) to R1.1 billion in line with the consumer price index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Water Leaks and Sewer Repairs;
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs e.g. Hostels;
 - Infrastructure Repair and Preventative Maintenance - Preventative maintenance; and
 - Waste Management / Environmental Protection - Grass-cutting programme.
- Impact the housing market including the integration, development and maintenance hostels and flats:
 - Shelter and Accommodation Programme - Management of Growing Informal settlements within Hostels; and
 - Shelter and Accommodation Programme - Title deed programme.
- Job opportunities and creation:
 - Job Creation – EPWP.
- Manage displaced communities and homelessness:

- Shelter and Accommodation Programme - Provision of low-cost houses – Programme for short-term (e.g. TRA's).
- Formalization of informal settlements and accelerated rapid land release:
 - Shelter and Accommodation Programme - Informal Settlement Management implement formalization programme – UISP.

City Power

The expected surplus after taxation (excluding capital grants and contributions) amounts to R402.8 million. Service charges - electricity: The projected electricity revenue of R20.2 billion is a 17.4% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase for electricity of 14.6%, the strategic drive to reduce total electricity losses to a level of 24% in the 2021/22 financial year and turnaround strategy programmes to enhance revenue and profitability of the company. The average bulk purchase price increase from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities) is assumed at 14.6%.

The expenditure budget increases by 11.9% to R19.7 billion due to an increase in employee related costs to cater for strategic insourcing of staff and the establishment of PMO Office to manage the transfer of Eskom Areas of supply (Soweto and Sandton) to City Power; and the 14.6% average tariff increase for bulk purchases from City Power's main suppliers (Eskom, Kelvin, Ekurhuleni and Mogale Municipalities). Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Street Light Repair and Installation;
 - Infrastructure Repair and Preventative Maintenance - Electricity Failures;
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs; and
 - Infrastructure Repair and Preventative Maintenance - Preventative maintenance.
- Improve and strengthen financial position:
 - Revenue Enhancement Initiatives;
 - Integrated, seamless, efficient systems and processes; and
 - Business continuity support programs and plans.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - (By)Law Enforcement Programme - Vandalism Reduction.

- Job opportunities and creation:
 - Job Creation - Co-Production (Work Packages).
- Development and support of SMME:
 - Job Creation - SMME empowerment.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Communication / Stakeholder Engagement - Communication strategy to change service delivery perceptions;
 - Communication / Stakeholder Engagement - Service Delivery Outreach Programme; and
 - Communication / Stakeholder Engagement - Improved approach on complaints / query management system.
- Minimising the impact of the COVID-19 pandemic:
 - COVID-19 Response - Municipal Services.

Johannesburg Water

The expected surplus (excluding capital grants and contributions) amounts to R1.2 billion. Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R14.5 billion, approximately 6.8% increase from the 2020/21 financial year. The increase is based on an average tariff increase of 6.8%, based on a proposed Rand Water tariff increase of 5.8% and an estimated population growth increase of 1%.

The expenditure budget increases by 4.6% to R13.4 billion mainly to cater for an increase of 5.8% for the water purchase price from Rand Water. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Water and Sewer Pipe replacement;
 - Upgrades and storage infrastructure;
 - WWTW programme;
 - Transit-Oriented Development; and
 - Repairs and maintenance (water and sewer networks).
- Improve and strengthen financial position:
 - Metering and revenue focus;

- Embracing technology;
 - Improving customer experience and support;
 - Reviewing of Supply Chain Process;
 - Enhancement of payment levels; and
 - Reducing Non-revenue Water.
- Job opportunities and creation:
 - Job creation programme (EPWP); and
 - SMME support through co-production.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Stakeholder and Customer Satisfaction;
 - Stakeholder Engagement;
 - Public Education;
 - Corporate and Social Responsibility; and
 - Media Relations and External Communications.
- Formalisation of informal settlements and accelerated rapid land release:
 - Provision of basic services – water;
 - Provision of basic services – sanitation; and
 - Nominal water and sanitation services.
- COVID-19 Response - Municipal Services:
 - Continued provision of water and sanitation services;
 - Staggered working hours;
 - Sewer blockage teams operating from home;
 - Medical surveillance and testing;
 - Company-wide workplace plans; and
 - Company-wide protocols developed and implemented.

Pikitup

The revenue budget increases by 11.3% to R3.4 billion. Service charges - refuse: The projected refuse revenue of R2.2 billion is a 5.3% increase from the 2020/21 financial year. The increase is based on a proposed average tariff increase of 4.3%, the year-to-date performance and a proposed stepped tariff to ensure affordability for lower priced properties.

The expenditure budget increases by 11.3% to R3.4 billion mainly due to an increase in employee related costs to correct an error as security staff salaries were budgeted under internal transfers, and an increase in fleet costs. The subsidy allocation to Pikitup increases by 26.5% to R1.1 billion. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Cleaning of informal settlements;
 - Weekly collection of waste from formal households;
 - Continue to rollout separation at source throughout the City;
 - Improve waste diversion targets (all waste streams) to optimize the landfill airspace;
 - Maintain street cleaning;
 - Cleaning and clearing of illegal;
 - Provide sufficient 240L bins and bin liners to ensure cleanliness levels; and
 - Construction of transfer station and material recovery facilities (MRF) at Marie-Louise and Linbro Park landfill sites.
- Improve and strengthen financial position:
 - Improve revenue collection levels to above 90%;
 - Improve revenue generation from commercial services by increasing the customer base;
 - Implement revenue enhancement audit to determine if there are any commercial and / or domestic customers that are not billed for services; and
 - Determine the feasibility to implement a recycling or separation at sources levy.
- Impact and maintenance of vehicles and facilities:
 - De-fleeting and re-fleeting (Scrapping of old fleet and procurement of new fleet) will reduce the uneconomical maintenance cost on vehicles and assist with uninterrupted service delivery;
 - Continuous renovation of garden sites / drop off centres (converting of facilities into integrated waste management facilities); and
 - Replace dilapidated facilities to ensure the safety of staff and maintain facilities to increase the lifespan of assets.
- Job opportunities and creation:
 - Appointment of co-operatives to implement our EPWP programmes to create job opportunities.
- Development and support of SMME:
 - Establishment of enterprise development unit;

- Create a Co-production model by appointing co-operatives to assist with community mobilization (education and awareness) and service delivery (informal settlement collection and cleaning); and
 - Enforcing and implementing the mandatory 30% sub-contracting on all applicable procurements.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Maintain weekly Kleena Joburg campaigns to create education and awareness regarding waste management and cleanliness.
- Combat corruption, fraud and maladministration:
 - Resolve 85% of internal and external audit findings by management and all assurance providers; and
 - Implement operations clean audit (OPCA).

Johannesburg Social Housing Company (JOSHCO)

The revenue budget increases by R8.2 million (3.3%) to R257.6 million. The expenditure budget increases by R8.2 million (3.3%) to R257.6 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels);
 - Inner city regeneration including key economic nodes; and
 - Developing pro-active maintenance and service teams.
- Improve and strengthen financial position:
 - Improving revenue collection.
- Job opportunities and creation:
 - Job Creation – EPWP.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

| Human and Social Development Cluster Revenue | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|--|-------------------------------------|----------------------------|------------------------------|------------------------------|
| Community Development | 50 451 | 53 015 | 54 762 | 57 203 |
| Health | 172 763 | 182 864 | 190 618 | 199 088 |
| Social Development | 689 | 719 | 751 | 785 |
| Public Safety | 1 493 854 | 1 526 807 | 1 593 984 | 1 665 711 |
| Johannesburg City Parks And Zoo | 1 173 278 | 1 207 251 | 1 260 516 | 1 317 228 |
| Joburg City Theatres | 221 504 | 217 839 | 227 426 | 237 662 |
| Total Revenue | 3 112 539 | 3 188 495 | 3 328 057 | 3 477 677 |

The revenue budget of the Human and Social Development Cluster increases by 2.4% from the 2020/21 financial year.

| Human and Social Development Cluster Expenditure | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|--|-------------------------------------|----------------------------|------------------------------|------------------------------|
| Community Development | 1 313 339 | 1 396 403 | 1 457 409 | 1 522 967 |
| Health | 1 312 786 | 1 361 399 | 1 421 289 | 1 485 234 |
| Social Development | 482 622 | 361 579 | 375 289 | 389 926 |
| Public Safety | 5 821 579 | 6 055 919 | 6 322 386 | 6 606 886 |
| Johannesburg City Parks And Zoo | 1 173 278 | 1 207 251 | 1 260 516 | 1 317 228 |
| Joburg City Theatres | 221 504 | 217 839 | 227 426 | 237 662 |
| Total Expenditure | 10 325 108 | 10 600 390 | 11 064 315 | 11 559 903 |

The expenditure budget of the Human and Social Development Cluster increase by 2.7% from the 2020/21 financial year. Below follows the budget per department and municipal entity within the human and social development cluster.

Community Development

Community Development's revenue budget increases by 5.1% to R53 million. The expenditure budget increases by 6.3 % to R1.4 billion as a result of funding required for the operationalizing of new facilities. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – Infrastructure repair and preventative maintenance of facilities;
- Improve and strengthen financial position – Introduce revenue generating mechanisms at facilities;
- A safer City by reintroducing ward-based policing and effective by law enforcement;
- Job opportunities and creation – Create Expanded Public Works Programme job opportunities through identified programmes and projects;

- Development and support of SMME - Support to SMMEs through infrastructure development and repairs and maintenance of facilities;
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo - Ensure representation to Community Based Planning engagements and effective feedback to communities;
- Manage displaced communities and homelessness - Availability of facilities as temporary shelters in the event of natural disasters or pandemic;
- Combat drug and substance abuse - Facilitate awareness programmes on drugs and substance abuse; and
- Combat corruption, fraud and maladministration - Ensure compliance with relevant regulations, policies, Acts such as Supply Chain Management Policy, Municipal Finance Management Act and Municipal Systems Act.

Health

The revenue budget increases by 5.8% to R182.9 million mainly due to an increase in the Provincial Primary Health grant allocation. The expenditure budget increases by 3.7% to R1.4 billion in line with the consumer price index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - The expansion of extended hour libraries and clinics within the City;
 - Implementation of the City's Substance Abuse Strategy;
 - Rollout of Mobile Clinics to increase access to primary health care;
 - Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease;
 - Food security that is both improved and safeguarded / Pest Control / Air Pollution;
 - TB / HIV and AIDS;
 - Management Support / E-Health / Clean Audit; and
 - Jozi Ihlomile Program.

Social Development

The revenue budget increases by 4.4% to R719 thousand mainly as a result of tariff increases for the hiring of halls. The expenditure budget decreases by 25.1% to R361.6 million mainly due to moderation of Covid-19 food parcel programme. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Food Packs – Indigent Relief;
 - Skill development;
 - Urban Farming;
 - Food Bank;

- Food Gardens;
 - Support for Indigent Households;
 - People with Disability support; and
 - Infrastructure Repair and Preventative Maintenance - Repairs of Social Development facilities in various regions.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - Gender Based Violence Interventions;
 - Gender Based Violence Shelter; and
 - ECD compliance and day care centers.
- Job opportunities and creation:
 - EPWP Intake;
 - SMME/ Co-operative support;
 - Skills Development/training; and
 - Youth Development.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - Imbizos; and
 - Service delivery stakeholder engagement sessions.
- Manage displaced communities and homelessness:
 - Support programs and initiatives for people living and working on the streets.
- Combat drug and substance abuse:
 - Implementation of Substance Abuse Strategy; and
 - Management of Substance Abuse Treatment Centres.
- Combat corruption, fraud and maladministration:
 - Financially and administratively sustainable and resilient City.
- Integrated Human Settlements:
 - Programs implemented in Hostels (ESP, GBV, Substance Abuse, Children services, and food security).

Public Safety

The revenue budget increases by R33 million (2.2%) which is translated to R1.5 billion. The increase is mainly as a result of fines revenue to be generated from traffic infringements registered by the speed control cameras deployed across the City and manual citations generated by traffic officers. The expenditure budget increases by R234.3 million (4%). The increase is mainly as a result of stores and material to procure PPE for staff, fleet, standby, postage for fines and the VIP protection services. Below is a highlight of programmes that are within the budget:

- A safer City by reintroducing ward-based policing (Joburg 10+) and effective law enforcement:
 - By-Law Enforcement Programme - Joburg 10+;
 - By-Law Enforcement Programme - Land invasion and enforcement;
 - By-Law Enforcement Programme - Security at council buildings;
 - By-Law Enforcement Programme - Operationalization of Municipal Courts; and
 - Ensure effective medical emergency and fire response.
- Job opportunities and creation:
 - Ensure number of individuals benefit through learnership/ internship.
- Day to day Programme:
 - Ensure ethics and discipline.
- Improve and strengthen financial position:
 - Revenue generated (Pound, Fines, Licensing and Events).
- Community Based Planning and enhanced community engagement:
 - Capacitation of communities on emergency response (CERT, SERT, TERT) (Safety); and
 - Communication / Stakeholder Engagement - Service Delivery Outreach Programme.

Johannesburg City Parks and Zoo

The revenue budget increases by 2.9% to R1.2 billion in line with the consumer price index. The expenditure budget increases by 2.9% to R1.2 billion in line with the consumer price index. The subsidy allocation to City Parks and Zoo increases by 3.8% to R1 billion to cater for the implementation of horticultural programs. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs to Buildings, Operational Assets, Park Facilities and Zoo Infrastructure; and
 - Open Space Maintenance including grass cutting and tree maintenance.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - (By)Law Enforcement Programme - Visible policing in public spaces.
- Job opportunities and creation:
 - Cooperatives development and support.

Joburg City Theatres

The revenue of Joburg City Theatres decreases by 1.7% to R217.8 million. The expenditure budget decreases by 1.7% to R217.8 million in line with revenue. The Joburg City Theatre's subsidy increases by 1.7% to R166.2 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – Host, develop and stage productions that tell a story and promote pride/social cohesion;
- Job opportunities and creation – Expanded public works programmes opportunities;
- SMME Development and support- Cultivate local entrepreneurs/suppliers; and
- Combat drug and substance abuse – Community based programmes addressing social ills and Themed Educational Theatre Productions.

ECONOMIC GROWTH CLUSTER

| Economic Growth Cluster Revenue | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|------------------------------------|--|----------------------------|------------------------------|------------------------------|
| Economic Development | 19 819 | 8 529 | | |
| Transport | 529 060 | 1 151 401 | 600 727 | 634 534 |
| Development Planning | 83 282 | 86 854 | 90 678 | 94 759 |
| Joburg Market | 530 822 | 553 649 | 578 008 | 604 019 |
| Johannesburg Property Company | 986 452 | 1 014 692 | 1 059 824 | 1 107 515 |
| Johannesburg Development Agency | 120 980 | 123 391 | 128 880 | 134 680 |
| Johannesburg Roads Agency | 1 534 876 | 1 576 064 | 1 645 736 | 1 719 667 |
| Metrobus | 744 250 | 767 489 | 801 340 | 837 400 |
| Joburg Tourism | | 45 000 | 46 979 | 49 093 |
| Total Revenue | 4 549 541 | 5 327 069 | 4 952 172 | 5 181 667 |

The revenue budget of the Economic Growth Cluster increases by 17.1%.

| Economic Growth Cluster Expenditure | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|--|--|----------------------------|------------------------------|------------------------------|
| Economic Development | 188 518 | 195 492 | 204 094 | 213 279 |
| Transport | 1 395 248 | 2 030 124 | 2 119 448 | 2 214 824 |
| Development Planning | 410 918 | 425 836 | 444 571 | 464 575 |
| Joburg Market | 435 799 | 444 892 | 465 143 | 486 075 |
| Johannesburg Property Company | 986 452 | 1 014 692 | 1 059 824 | 1 107 515 |
| Johannesburg Development Agency | 120 980 | 123 391 | 128 880 | 134 680 |
| Johannesburg Roads Agency | 1 534 876 | 1 576 064 | 1 645 736 | 1 719 667 |
| Metrobus | 744 250 | 767 489 | 801 340 | 837 400 |
| Joburg Tourism | | 45 000 | 46 979 | 49 093 |
| Total Expenditure | 5 817 041 | 6 622 980 | 6 916 015 | 7 227 108 |

The expenditure budget of the Economic Growth Cluster increases by 13.9% from the 2020/21 financial year. Below follows the budget per department and municipal entity within the economic development cluster.

Economic Development

The revenue budget decreases by R11.3 million (-57%) to R8.5 million. The decrease is mainly as a result of the reduced Expanded Public Works Program incentive grant. The expenditure budget increases by R7 million (3.7%) to R195.5 million mainly as a result of the increase in line with the Consumer Price Index. Below is a highlight of programmes that are within the budget:

- Job opportunities and creation:
 - Revitalization of Industrial and Priority Economic Zones;
 - Skills Intensive Economic Recovery in Regions: Youth Skills Training (LED Interventions in Regions);
 - Business forums engagement; and
 - Adopt-a-street programme (Pilot for Regions A, D & E) – EPWP project.
- Manage displaced communities and homelessness:
 - Implementation of the Inner City Economic Development and Investment Roadmap.
- Development and support of SMME:
 - Regularize and formalize Informal trading in all CoJ regions; and
 - Establishment of Opportunity Centres in Orange Farm and Ivory Park.

Transport Department

The revenue budget increases by R622.3 million (117.6%) to R1.2 billion. The increase is mainly as a result of the Public Transport Network Grant (PTNG) funding for the second installment compensation of the effected Rea Vaya Phase 1Ca taxi operators; and PTNG funding for the Rea Vaya Phase 1Ca system cost in line with the Division of Revenue Act (DORA) conditions.

The operational expenditure budget increases by R634.9 million (45.5%) to R2. billion mainly as a result of the second installment compensation payable to the effected Rea Vaya Phase 1Ca taxi operators provided for under the transfers and subsidies paid.

Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Safe, fast and reliable Rea Vaya BRT services and an average of 50 036 passenger trips per working day by 2021 and 57 069 by 2022;
 - Operationalization of Rea Vaya BRT between Alexandra, Sandton and Inner City;
 - Integrated transport systems through the development of transport master plans and integrated public transport network plans;
 - Corridor management plans;
 - Cycle promotion and non-motorized transport;
 - Construction and operationalization of Small and large public transport facilities that are upgraded, well maintained, safe and attractive.
- Improve and strengthen financial position:
 - Increase of Rea Vaya passenger numbers towards increased revenue; and
 - Operationalization of JITI (Johannesburg International Transport Interchange) and collection of revenue.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - Implementation of covid-19 risk register action plans towards minimizing the impact of Covid-19;
 - Road user safety and behavioral change including working with JMPD (Johannesburg Metropolitan Police Department) at ward level in line with Joburg 10+ approach;
 - Working with the JMPD to address / minimize encroachment on Rea Vaya dedicated bus lanes;
 - Working with the JMPD to address / minimize encroachment on dedicated cycle lanes; and
 - Working with the JMPD in normalizing public transport operations particularly minibus taxis on city roads.

- Job opportunities and creation:
 - Bus Operating Company (BOC) formation / establishment;
 - Capacitation and training of previously disadvantaged public transport operators (i.e Bus Operating Companies) including to run successful businesses and conflict resolution and management;
 - Job opportunities and creation through allocated capex budget; and
 - Rollout of Intelligent Transport Systems (ITS) including AFC (Automated Fare Collection), ICT (Information and Communications Technology) and BMCM (Bus Monitoring and Contract Management) towards quality transport services to Johannesburg commuters.
- Development and support of SMME:
 - Bus Operating Company (BOC) formation / establishment and support; and
 - Capacitation and training of previously disadvantaged public transport operators (i.e Bus Operating Companies) including to run successful businesses and conflict resolution and management.
- Community Based Planning and enhanced community engagement, including Mayoral izimbizo:
 - October Transport Month; and
 - Transport promotions partnership, building and information sharing.
- Combat corruption, fraud and maladministration:
 - Fraud and corruption awareness programmes; and
 - Improved internal controls and compliance with legislative prescripts.

Development Planning

Development Planning's revenue budget increases by 4.3% to R86.8 million. The expenditure budget increases by 3.6% to R425.8 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – creating community facilities in the transit oriented development corridors and more focused and efficient customer service operations;
- Inner City regeneration , including economic nodes – innovative scenario planning model to support private and public sector investment in the City;
- Priority area planning and implementation of inclusionary housing; and
- Enhanced law enforcement for town planning, building control and outdoor advertising.

Joburg Market

The revenue budget increases by R22.8 million (4.3%) to R553.7 million. The increase is mainly as results of the increase in rental facilities income and an increase in the sweeping account as well as an increase in the interest on external investment (bank). Commission revenue remains constant from the adjusted budget. A growth of 3.0% is anticipated on the outer years on commission revenue. The expenditure budget increases by R9.1 million (2.1%) to R444.9 million. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduction of co-production in the delivery of basic services:
 - Extension of trading space for a more effective, food safety compliant and user-friendly environment; and
 - Construction of Pack house for targeted beneficiaries.
- Job opportunities and creation initiatives:
 - EPWP and Cleaning Campaign; and
 - Co-production activities.
- Development and support of SMME's:
 - Appoint small entrepreneurs rendering services like Catering, provision of stationery, consumables such as detergents, etc.; and
 - Promote the contractual imperative on contractors to utilize local small entrepreneurs as sub-contractors.

Johannesburg Property Company (JPC)

The revenue budget increases by R28.2 million (2.9%) to R1 billion. The expenditure budget increases by R28.2 million (2.9%) to R1 billion. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs (e.g. Hostels);
 - Developing pro-active maintenance and service teams;
 - COVID-19 Response - Municipal Services; and
 - Instilling best service standards by City employees.
- Improve and strengthen financial position:
 - Improving revenue collection;

- Good Corporate Governance and Clean Audits; and
- Cutting wasteful expenditure on non-core functions.
- Job opportunities and creation:
 - Job Creation - SMME empowerment.

Johannesburg Development Agency

The revenue of Johannesburg Development Agency increases by 2% to R123.4 million. Expenditure increases in line with revenue by 2% to R123.4 million. The subsidy increases by 0.4% to R40.8 million. Below is a highlight of programmes that are within the budget:

- Job opportunity and creation – through the implementation of job creating infrastructure projects; and
- Development and support of SMME's – the Agency policy sets aside a percentage of the value of all construction contracts for local SMME's.

Johannesburg Roads Agency

The revenue budget increases by R41.2 million (2.7%) to R1.6 billion in line with inflation. The expenditure budget increases by R41.2 million (2.7%) to R1.6 billion in line with the Consumer Price Index. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Infrastructure Repair and Preventative Maintenance - War on Potholes;
 - Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan; and
 - Improved Road Safety and Reduced Congestion.

Metrobus

The revenue budget increases by R23.2 million (3.1%) to R767.5 million mainly as a result of increased fare revenue as the entity expects to operate at full capacity in the year 2021/22. The revenue budget for 2020/21 was adjusted downwards during the 2020/21 adjustment budget as it was affected by COVID19 lockdown regulations and social distancing rules.

The expenditure budget increases by R23.2 million (3.1%) to R767.5 million mainly as a result of increased operating expenditure as the entity expects to operate at full capacity in the year 2021/22. The operating expenditure budget for 2020/21 was adjusted downwards during the 2020/21 adjustment budget as it was affected by COVID19 lockdown regulations and social distancing rules resulting in reduced passengers travelling during the period. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery and reintroduce co-production in the delivery of basic services:
 - Procurement of cashless ticketing system - Improve customer/community satisfaction, Reduce cash losses, Improved revenue collection;
 - Infrastructure Repair and Preventative Maintenance - Facility Repairs (Renovation of bus shelters customer centre at Ghandi Square); and
 - Bus refurbishment programme - Increased bus economic life, Bus availability and reliability; Revenue increase; Reduction of unemployment.
- Improve and strengthen financial position:
 - Repurposing of Metrobus facilities (Head Office and 2 depots – Milpark and Village Main) - Alternative revenue streams; Student accommodation; Affordable housing (Advertising in the buses);
 - Automated Bus Scheduling Bus Scheduling System - Flexibility to accommodate rapid changes in risk adjusted strategy reliability of service;
 - Security systems (Link to IIOC) - Real time monitoring of depots, reduction of losses (diesel, spare parts);
 - Lease fuel management software and hardware - Reduction in diesel losses;
 - Lease fleet management software and hardware - Reduction in diesel losses; and
 - Implementation of Intelligent Transport Systems - Digital Route Tracking system procurement is in progress, Automated scheduling system procurement is in progress, Fuel Management system revamping in progress.
- A safer City by reintroducing ward-based policing (Joburg 10+) and effective by-law enforcement:
 - Use of internal and external inspectors;
 - “Eye on the Bus”: Automated Route Tracking - Improved customer experience retention of students and future working group - Partnership with Smart City Unit; and
 - Dial a bus program – Introducing transport on demand.
- Smart City
 - Asset Condition Monitoring System - Reduction in bus breakdowns Improved reliability of bus service; and
 - Customer Data Analytics - Route efficiency and optimization.
- Job opportunities and creation:
 - Cleaning and washing of buses at all 3 depots by co-operatives and / or SMMES – 3 co-operatives every year;

- Internship Programme - Funding for new interns has been approved by Transport Education and Training Authority (TETA) for a 12-month period; and
 - Centre of Excellence for Artisans (Ransburg Depot) - Assisting other City entities and departments with Technical expertise (Training 14 Joburg Water artisans, provided quality assurance services to BRT on repairs and maintenance) - Annual intake of 20 Apprentices.
- Development and support of SMME:
 - Cleaning and washing of buses at all 3 depots by co-operatives and / or SMMES.

Johannesburg Tourism Company

The revenue and expenditure budget of R45 million is allocated for the re-establishment of the Johannesburg Tourism Company municipal entity.

GOOD GOVERNANCE CLUSTER

| Good Governance Cluster Revenue | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|---|--|----------------------------|------------------------------|------------------------------|
| Group Forensic Investigation Services | | | | |
| Office Of The Ombudsman | | | | |
| City Manager | | 80 361 | 84 969 | 88 714 |
| Group Information And Communication Technology | | | | |
| Group Finance | 23 672 493 | 23 776 261 | 25 059 648 | 25 900 062 |
| Group Corporate And Shared Services | 13 000 | 13 758 | 14 033 | 14 327 |
| Metropolitan Trading Company | 518 392 | 556 548 | 561 690 | 586 963 |
| Speaker: Legislative Arm Of Council | | | | |
| Municipal Entities Accounts | 203 643 | 210 981 | 218 813 | 227 174 |
| Total Revenue | 24 407 528 | 24 637 909 | 25 939 153 | 26 817 240 |

The revenue budget of the Good Governance Cluster increases by 0.9%.

| Good Governance Cluster Expenditure | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Estimate 2022/23 R 000 | Estimate 2023/24 R 000 |
|---|--|----------------------------|------------------------------|------------------------------|
| Group Forensic Investigation Services | 107 999 | 111 633 | 116 544 | 121 788 |
| Office Of The Ombudsman | 33 718 | 34 848 | 36 380 | 38 017 |
| City Manager | 1 615 073 | 1 686 798 | 1 759 472 | 1 838 562 |
| Group Information And Communication Technology | 836 019 | 863 201 | 901 182 | 941 735 |
| Group Finance | 6 015 123 | 6 220 584 | 6 614 282 | 6 888 205 |
| Group Corporate And Shared Services | 463 061 | 495 353 | 517 149 | 540 422 |
| Metropolitan Trading Company | 518 392 | 556 548 | 561 690 | 586 963 |
| Speaker: Legislative Arm Of Council | 468 508 | 487 936 | 509 405 | 532 329 |
| Municipal Entities Accounts | 1 670 188 | 1 729 408 | 1 805 500 | 1 886 747 |
| Total Expenditure | 11 728 080 | 12 186 309 | 12 821 604 | 13 374 768 |

The expenditure budget of the Good Governance Cluster increases by 3.9%. Below follow the key focus areas for the budget per department within the good governance cluster.

Group Forensic Investigation Services

Group Forensic and Investigation Service's expenditure budget increases by 3.4% to R111.6 million. Below is a highlight of programmes that are within the budget:

- Combat corruption; fraud and maladministration:
 - Citizens of the City are encouraged to report cases of fraud and corruption, theft of CoJ assets, maladministration, unauthorised, irregular, fruitless and wasteful expenditure, cyber-crime and

hijacked properties by using the Anti-fraud and corruption hotline (0800 002 587) and email whislte@joburg.org.za;

- Outreach programmes will continue to target various Departments and Entities as well as communities to educate them about the do's and don'ts with respect to fraud and corruption including services rendered by GFIS;
- Roll of Minimum Information Security Standard Programme throughout the City;
- GFIS will continue with the prevention, detection, investigation and resolution of all matters relating to Fraud & Corruption, Theft of City's Assets, Maladministration (including UIFW), Breach of Security, Cyber Crime and Hijacked Properties;
- Joint operations will continue in conjunction with key stakeholders; and
- Monitoring of the implementation of the recommendations emanating from all the completed investigations.

Ombudsman

Ombudsman's expenditure increases by 3.4% to R34.8 million. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service:
 - Implementation of an automated case management system to engage with communities smarter;
 - Registration complaints and assessed within 21 working days from date of receipt;
 - Proactive investigations by ensuring that services delivery failures complaints, human rights violations and maladministration are attended;
 - Resolving grievances and disputes for the citizens of Johannesburg in an amicable manner;
 - Recruitment of EPWP (Ombudsman Ambassadors) for creating Regional footprint for the Office; and
 - Acknowledging all complaints received from members of public relating to alleged acts of maladministration by the City's administration and its employees.
- Community Based Planning and enhanced community engagement, including mayoral izimbizo:
 - Community outreach programmes educating the citizens about their human rights and responsibilities.

City Manager

The City Manager's expenditure increases by 4.4% to R1.7 billion. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service:

- Integrated Service Delivery Co-ordination through daily urban inspections and facilitation of interventions such as the multi-disciplinary operations;
 - Augmented Service Delivery to supplement the activities undertaken by entities;
 - Stakeholder Engagement to promote the concept of engaged active citizenry through IPD and CBP consultations;
 - Area Based Management to attract investment in the CBDs and other commercial nodes;
 - Planning, Profiling and Data Management to develop digitized ward profiles which may provide accurate data capital investment purposes;
 - Cutting wasteful expenditure on non-core functions by monitoring resolution of audit queries raised in the AGSA management letter;
 - Driving the “service to be Seen, Heard and Felt.” Campaign; and
 - Youth Development Programme.
- Community Based Planning and enhanced community engagement, including mayoral izimbizo:
 - Facilitation of IDP, CBP and Mayoral Imbizo in collaboration with the Office of the Speaker and Group Communication; and
 - Conduct “You said, We did” Service Delivery campaigns.
- Combat corruption; fraud and maladministration:
 - Ensure successful prosecutions on by-law related infringements;
 - Ensure legally sound contracts that protect the interests of the CoJ and promote service delivery;
 - Provide independent and objective reasonable assurance on whether tender processes were complied with and conducted following a system which is fair, equitable, transparent, competitive and cost-effective as set out in Section 217 of the South African constitution;
 - Ensure that the city's compliance universe is adhered to and that would help in the reduction of UIFWs;
 - Conduct employee declaration of interest;
 - Speedy resolution of disciplinary cases to avoid long and costly suspensions; and
 - Reducing petty crimes and enforcing by-laws.
- Smart City:
 - Implementation of the Joburg TV/Radio.
- Good Governance:
 - Provide and coordinate support to ME boards, management of the business of the executive and its committees with respect to the service delivery mandate of the ME; and

- To train and develop prospective chartered accountants with the aim of increasing supply of scarce financial skill in the public sector through the Academy of Chartered Accountants Programme.

Group Information and Communication Technology:

Group Information Communication Technology's expenditure budget increases by 3.3% to R863.2 million due to an allocation for IT related services. Below is a highlight of programmes that are within the budget:

- Accelerated and visible service delivery – Smart city (ease of doing business with the city), Wi-Fi roll out phase two and smart tools of trade for new normal;
- Improve and strengthen financial position – Implementation of SAP; transformation programme which will give a view of the City's financial position;
- Development and support of SMME's - Implementation and rollout of SMME portal Citywide that will give opportunities to SMMEs; and
- Combat corruption, fraud and maladministration – Asset tracking and management as the number of employees with mobile/laptops increases due to the COVID 19 pandemic.

Group Finance

Group Finance's revenue budget increases by 0.4% to R23.8 billion. The expenditure increases by 3.4% to R6.2 billion. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service by:
 - Improving on Customer Service; and
 - Increasing Responsiveness to Billing Problems.
- Development and support of SMME:
 - Supply Chain Management turnaround strategy and deployment of Procurement Policy to support SME's and Economic Growth; and
 - Payment of invoices within 30 days of receiving invoices.
- Improve and strengthen financial position:
 - Improve governance and attainment of clean audit;
 - Approved Funding Plan, Investor Roadshows, Profitability and Liquidity Ratio, Long term domestic credit rating; and
 - Implementation of Revenue Strategy.
- Community Based Planning and enhanced community engagement, including mayoral izimbizo:

- Communication/Stakeholder Engagement - Service Delivery Outreach Programme and public participation processes in activities such as Property Rates Policy reviews.

Group Corporate and Shared Services

Group Corporate Shared Service's revenue budget increases by 5.8% to R13.8 million. The expenditure budget increases by 7% to R495.4 million due to the Department receiving additional funding to capacitate the Safety Health and Environment Directorate. Below is a highlight of programmes that are within the budget:

- Job opportunities and creation – Study bursaries for under-privileged individuals; and
- Covid 19 future preparedness – employee assistance programmes, determination of work from home principles and occupational health and safety services.

Metropolitan Trading Company

Revenue of the entity increases by 7.4% to R556.5 million due to implementation of Enhanced Business Model (EBM). The expenditure budget increases by 7.4% to R556.5 million. Below is a highlight of programmes that are within the budget:

- Through Smart City to reduce digital divide:
 - Improve access throughout the City to enable economic growth by rolling out free Wi-Fi services to the City's residents;
 - WIFI Access point roll out 400 access point; and
 - Enhanced, quality services and sustainable environmental practices by ensuring 99% of the network, Wi-Fi and CCTVs are consistently available and running for end users, creating jobs through SMMEs and maintaining fibre networks.

Speaker: Legislative Arm of Council

Speaker's Office expenditure budget increases by 4.1% to R 487.9 million. In line with the remuneration of the Public Office Bearers Act, there is no expected increase for councillors in the 2021/22 FY. The 5,8% increase is as a result of transfer of other councilors from the Office of City Manager to Legislature. Below is a highlight of programmes that are within the budget:

- Accelerate visible Service delivery and re-introduction of co-service:
 - Providing support to strengthen Sec 79 Committees and Chairpersons in order to enhance oversight and scrutiny over the executive; and
 - Training of Councillors and Ward Committees.

- Community Based Planning and enhanced community engagement, including mayoral izimbizo:
 - Efficient By-Law making review process in consultation with communities to enable development and revision of City Policies;
 - Increase public participation and stakeholder engagement through timely publication of the IDP and Budget Review Process;
 - Conduct education sessions for the public on IDP and Elections; and
 - Creating a platform for communities to raise issues for redress by the City.

Municipal Entities Accounts

The revenue for the municipal entities accounts increases by 3.6% to R211 million. The expenditure for the municipal entities accounts increases by 3.5% to R1.7 billion. The increase in expenditure relates to the increased provision for depreciation and asset impairment, other general expenditure (utility charges), and internal charges.

2.11.2 Medium Term Capital Budget per Cluster

The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The proposed capital budget projects a spending plan of approximately R25.5 billion over the next three-year period. Below follows a high-level summary of the Capital Budget per Cluster.

SUSTAINABLE CLUSTER

| Sustainable Cluster Capital | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|-------------------------------------|--|----------------------------|----------------------------|----------------------------|
| Environment And Infrastructure | 168 500 | 68 000 | 84 500 | 92 500 |
| Housing | 1 353 890 | 1 158 759 | 1 391 027 | 1 892 875 |
| City Power | 753 966 | 949 823 | 958 953 | 876 133 |
| Johannesburg Water | 1 036 771 | 1 140 801 | 1 166 806 | 1 013 300 |
| Pikitup | 146 823 | 179 704 | 99 186 | 180 236 |
| Johannesburg Social Housing Company | 378 000 | 648 086 | 596 121 | 665 177 |
| Total Capital | 3 837 950 | 4 145 173 | 4 296 593 | 4 720 221 |

The three-year medium-term capital budget of the Sustainable Cluster amounts to approximately R13.2 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

| Human and Social Development Cluster Capital | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|--|----------------------------|----------------------------|----------------------------|
| Community Development | 85 099 | 144 000 | 132 635 | 95 400 |
| Health | 103 501 | 119 300 | 60 100 | 111 900 |
| Social Development | 27 600 | 76 200 | 45 000 | |
| Public Safety | 162 200 | 169 365 | 127 000 | 30 000 |
| Johannesburg City Parks And Zoo | 54 300 | 102 700 | 82 800 | 111 700 |
| Joburg City Theatres | 36 108 | 11 767 | 12 627 | 13 195 |
| Total Capital | 468 808 | 623 332 | 460 162 | 362 195 |

The three-year medium-term capital budget of the Human and Social Development Cluster amounts to approximately R1.5 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

ECONOMIC GROWTH CLUSTER

| Economic Growth Cluster Capital | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|------------------------------------|--|----------------------------|----------------------------|----------------------------|
| Economic Development | 5 680 | 12 880 | 500 | 500 |
| Transport | 730 456 | 399 591 | 1 097 660 | 1 217 482 |
| Development Planning | 186 394 | 149 612 | 155 700 | 197 000 |
| Joburg Market | 200 410 | 79 500 | 67 500 | 93 500 |
| Johannesburg Property Company | 147 981 | 56 658 | 129 907 | 850 |
| Johannesburg Development Agency | 237 346 | 214 000 | 182 000 | 72 000 |
| Johannesburg Roads Agency | 978 195 | 732 500 | 975 132 | 1 126 908 |
| Metrobus | 95 230 | 147 633 | 90 293 | 50 322 |
| Joburg Tourism | | | | |
| Total Capital | 2 581 692 | 1 792 374 | 2 698 691 | 2 758 562 |

The three-year medium-term capital budget of the Economic Growth Cluster amounts to approximately R7.3 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

GOOD GOVERNANCE CLUSTER

| Good Governance Cluster Capital | Adjusted Budget 2020/21 R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|--|----------------------------|----------------------------|----------------------------|
| Group Forensic Investigation Services | 900 | 5 250 | 5 000 | |
| Office Of The Ombudsman | 2 000 | 550 | 1 400 | 200 |
| City Manager | 178 800 | 613 334 | 537 108 | 508 167 |
| Group Information And Communication Technology | 468 500 | 555 600 | 325 600 | 395 600 |
| Group Finance | 27 000 | 28 000 | 10 500 | |
| Group Corporate And Shared Services | 62 345 | 355 364 | 206 111 | 54 703 |
| Metropolitan Trading Company | 15 000 | 33 500 | | |
| Speaker: Legislative Arm Of Council | 4 950 | 5 000 | 3 000 | 2 500 |
| Total Capital | 759 495 | 1 596 598 | 1 088 719 | 961 170 |

The three-year medium-term capital budget of the Good Governance Cluster amounts to approximately R3.7 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

The tables that follow present detailed operating and capital budgets of departments and MEs.

Operating Core Administration

CORE ADMINISTRATION
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | 9 110 597 | 12 371 980 | 12 786 131 | 13 215 032 | 13 215 032 | 13 479 333 | 14 072 423 | 14 705 682 |
| Service charges - electricity revenue | 4 | 6 | 3 | | | | | |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | 243 426 | 236 016 | 266 376 | | | | | |
| Rental of facilities and equipment | 125 186 | 137 070 | 133 870 | 165 490 | 165 490 | 172 663 | 180 319 | 188 432 |
| Interest earned - external investments | 503 277 | 757 437 | 560 432 | 300 000 | 300 000 | 312 900 | 326 668 | 341 368 |
| Interest earned - outstanding debtors | 135 607 | 206 441 | 167 250 | 166 579 | 166 579 | 172 476 | 179 301 | 185 929 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | 226 464 | 573 120 | 1 077 579 | 1 102 056 | 1 102 056 | 1 118 155 | 1 167 354 | 1 219 885 |
| Licences and permits | 8 202 | 8 183 | 8 020 | 8 379 | 8 379 | 8 741 | 9 127 | 9 539 |
| Agency services | 242 068 | 265 108 | 211 766 | 335 625 | 335 625 | 350 061 | 365 461 | 381 903 |
| Transfers and subsidies received | 6 743 245 | 7 616 618 | 8 353 369 | 10 359 728 | 10 239 728 | 10 723 467 | 10 820 998 | 11 016 568 |
| Other revenue | 734 015 | 909 348 | 508 610 | 847 417 | 847 417 | 880 923 | 901 000 | 941 429 |
| Gains | | | | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 |
| DIRECT REVENUE | 18 072 091 | 23 081 327 | 24 073 406 | 26 533 306 | 26 413 306 | 27 251 719 | 28 055 651 | 29 023 735 |
| Interest earned - outstanding debtors : Inter-Company | 1 075 105 | 1 129 567 | 1 048 545 | 1 117 050 | 1 117 050 | 1 292 773 | 1 312 973 | 1 372 056 |
| Other revenue : Inter-Company | 402 367 | 487 007 | 481 970 | 847 844 | 847 844 | 806 512 | 846 743 | 884 851 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | 133 747 | 427 096 | 619 194 | 830 302 | 830 302 | 835 626 | 877 378 | 916 840 |
| Total Internal Transfers | 1 611 219 | 2 043 670 | 2 149 708 | 2 795 196 | 2 795 196 | 2 934 911 | 3 037 094 | 3 173 747 |
| TOTAL REVENUE excluding capital grants/contr, | 19 683 310 | 25 124 997 | 26 223 114 | 29 328 502 | 29 208 502 | 30 186 630 | 31 092 745 | 32 197 482 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 6 195 325 | 7 644 605 | 8 518 903 | 9 530 129 | 9 530 129 | 9 953 708 | 10 391 266 | 10 858 849 |
| Remuneration of councillors | 156 206 | 162 088 | 166 266 | 176 716 | 176 716 | 187 015 | 195 245 | 204 031 |
| Debt impairment | 864 749 | 1 616 567 | 1 670 445 | 1 594 888 | 1 594 888 | 1 619 517 | 1 690 856 | 1 766 946 |
| Depreciation and asset impairment | 1 319 835 | 1 485 403 | 1 473 754 | 2 782 589 | 2 782 589 | 2 901 906 | 3 029 883 | 3 165 509 |
| Finance charges | 2 376 267 | 2 274 094 | 2 352 251 | 3 014 764 | 3 014 764 | 3 144 396 | 3 282 749 | 3 430 474 |
| Bulk purchases | | | | | | | | |
| Other materials | 110 169 | 92 879 | 91 973 | 187 635 | 187 635 | 222 758 | 232 559 | 243 024 |
| Contracted services | 1 553 233 | 1 439 397 | 1 779 778 | 2 685 335 | 2 565 335 | 2 759 683 | 2 998 500 | 3 109 710 |
| Transfers and subsidies paid | 65 950 | 37 450 | 21 924 | 30 448 | 30 448 | 488 534 | 510 029 | 532 980 |
| Other expenditure | 2 248 693 | 1 940 862 | 2 102 767 | 3 422 578 | 3 422 578 | 3 380 481 | 3 528 075 | 3 684 517 |
| Losses | 4 288 | 5 043 | (324) | | | | | |
| DIRECT EXPENDITURE | 14 894 715 | 16 698 388 | 18 177 737 | 23 425 081 | 23 305 081 | 24 657 998 | 25 859 162 | 26 996 039 |
| Finance charges : Inter-Company | 113 909 | 154 170 | 139 116 | 145 004 | 145 004 | 160 057 | 165 974 | 173 447 |
| Other expenditure : Inter-Company | 314 067 | 226 123 | 184 124 | 505 723 | 505 723 | 511 643 | 536 699 | 550 065 |
| Transfers and subsidies paid : Inter-Company | 3 414 593 | 3 924 981 | 4 441 624 | 4 921 987 | 4 921 987 | 5 288 875 | 5 601 389 | 5 853 788 |
| Costing - Internal Expenditure | 129 225 | 391 892 | 486 347 | 830 302 | 830 302 | 835 626 | 877 378 | 916 840 |
| Total Internal Transfers | 3 971 794 | 4 697 166 | 5 251 211 | 6 403 015 | 6 403 015 | 6 796 201 | 7 181 440 | 7 494 140 |
| TOTAL EXPENDITURE | 18 866 509 | 21 395 554 | 23 428 948 | 29 828 097 | 29 708 097 | 31 454 199 | 33 040 602 | 34 490 179 |
| OPERATING SURPLUS / (DEFICIT) | 816 801 | 3 729 443 | 2 794 167 | (499 594) | (499 594) | (1 267 569) | (1 947 857) | (2 292 698) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | 837 946 | 816 320 | 564 597 | 2 556 455 | 2 266 043 | 1 307 239 | 2 165 833 | 2 337 449 |
| Transfers and subsidies - capital (Other / External) | 60 799 | | | 38 900 | 38 900 | 88 700 | 66 700 | 110 000 |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 1 715 546 | 4 545 763 | 3 358 764 | 2 095 761 | 1 805 349 | 128 370 | 284 676 | 154 751 |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 1 715 546 | 4 545 763 | 3 358 764 | 2 095 761 | 1 805 349 | 128 370 | 284 676 | 154 751 |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 1 715 546 | 4 545 763 | 3 358 764 | 2 095 761 | 1 805 349 | 128 370 | 284 676 | 154 751 |

ECONOMIC DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | | | 19 819 | 19 819 | 8 529 | | |
| Other revenue | | | | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | | | | 19 819 | 19 819 | 8 529 | | |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | | | | 19 819 | 19 819 | 8 529 | | |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 68 111 | 73 002 | 70 873 | 94 905 | 94 905 | 98 491 | 102 825 | 107 452 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 1 934 | 1 740 | 2 240 | 16 132 | 16 132 | 16 825 | 17 565 | 18 356 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 7 770 | (2 795) | 2 592 | 1 066 | 1 066 | 1 090 | 1 138 | 1 189 |
| Contracted services | 6 844 | 1 963 | 5 009 | 15 093 | 15 093 | 15 427 | 16 106 | 16 831 |
| Transfers and subsidies paid | 44 782 | 1 184 | 5 297 | 7 480 | 7 480 | 7 802 | 8 145 | 8 512 |
| Other expenditure | 50 151 | 42 828 | 25 092 | 53 842 | 53 842 | 55 857 | 58 315 | 60 939 |
| Losses | 3 | | | | | | | |
| DIRECT EXPENDITURE | 179 595 | 117 922 | 111 103 | 188 518 | 188 518 | 195 492 | 204 094 | 213 279 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 55 | 3 890 | (48) | 19 076 | 19 076 | 2 058 | 2 180 | 2 278 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 4 480 | 1 232 | 790 | 5 115 | 5 115 | 3 787 | 3 976 | 4 153 |
| Total Internal Transfers | 4 535 | 5 122 | 742 | 24 191 | 24 191 | 5 845 | 6 156 | 6 431 |
| TOTAL EXPENDITURE | 184 130 | 123 044 | 111 845 | 212 709 | 212 709 | 201 337 | 210 250 | 219 710 |
| OPERATING SURPLUS / (DEFICIT) | (184 130) | (123 044) | (111 845) | (192 890) | (192 890) | (192 808) | (210 250) | (219 710) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (184 130) | (123 044) | (111 845) | (192 890) | (192 890) | (192 808) | (210 250) | (219 710) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (184 130) | (123 044) | (111 845) | | | (192 808) | (210 250) | (219 710) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (184 130) | (123 044) | (111 845) | (192 890) | (192 890) | (192 808) | (210 250) | (219 710) |

ENVIRONMENT AND INFRASTRUCTURE
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 30 788 | 30 300 | 28 897 | | | | | |
| Interest earned - outstanding debtors | | | | 32 300 | 32 300 | 32 000 | 32 000 | 32 000 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | 7 051 | 7 100 | 6 237 | 7 200 | 7 200 | 7 510 | 7 840 | 8 193 |
| Agency services | | | | | | | | |
| Transfers and subsidies received | 231 | | 8 215 | 9 000 | 9 000 | 10 000 | 10 000 | |
| Other revenue | 37 096 | 37 022 | 37 000 | 37 000 | 37 000 | 18 000 | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | 75 166 | 74 422 | 80 349 | 85 500 | 85 500 | 67 510 | 49 840 | 40 193 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | 75 166 | 74 422 | 80 349 | 85 500 | 85 500 | 67 510 | 49 840 | 40 193 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 65 017 | 59 092 | 63 211 | 81 237 | 81 237 | 84 307 | 88 017 | 91 978 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 31 192 | 45 300 | 28 897 | 32 300 | 32 300 | 33 689 | 35 171 | 36 754 |
| Depreciation and asset impairment | 9 147 | 12 929 | 13 862 | 13 572 | 13 572 | 14 155 | 14 777 | 15 440 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 53 | 53 | 54 | 56 | 59 |
| Contracted services | 20 120 | 20 077 | 14 513 | 17 330 | 17 330 | 17 714 | 18 493 | 19 325 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 3 203 | 3 309 | 1 650 | 4 389 | 4 389 | 4 985 | 5 204 | 5 438 |
| Losses | 58 | 1 | 7 | | | | | |
| DIRECT EXPENDITURE | 128 738 | 140 709 | 122 140 | 148 881 | 148 881 | 154 904 | 161 718 | 168 994 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | (1 391) | | | 9 000 | 9 000 | 10 000 | 10 000 | |
| Transfers and subsidies paid : Inter-Company | | (9 855) | (10 946) | | | | | |
| Costing - Internal Expenditure | | | | 3 931 | 3 931 | 3 169 | 3 328 | 3 477 |
| Total Internal Transfers | (1 391) | (9 855) | (10 946) | 12 931 | 12 931 | 13 169 | 13 328 | 3 477 |
| TOTAL EXPENDITURE | 127 346 | 130 854 | 111 193 | 161 812 | 161 812 | 168 073 | 175 046 | 172 471 |
| OPERATING SURPLUS / (DEFICIT) | (52 180) | (56 432) | (30 844) | (76 312) | (76 312) | (100 563) | (125 206) | (132 278) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | 60 799 | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 8 619 | (56 432) | (30 844) | (76 312) | (76 312) | (100 563) | (125 206) | (132 278) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 8 619 | (56 432) | (30 844) | | | (100 563) | (125 206) | (132 278) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 8 619 | (56 432) | (30 844) | (76 312) | (76 312) | (100 563) | (125 206) | (132 278) |

TRANSPORT **MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24** **Financial Performance (revenue and expenditure)**

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|--------------------|--------------------|--------------------|----------------------|--------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | 193 263 | 252 465 | 232 927 | 529 060 | 409 060 | 1 008 586 | 451 628 | 478 726 |
| Other revenue | | 158 698 | 131 254 | 120 000 | 120 000 | 142 815 | 149 099 | 155 808 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 193 263 | 411 163 | 364 181 | 649 060 | 529 060 | 1 151 401 | 600 727 | 634 534 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | 3 703 | | | | | | |
| Total Internal Transfers | | 3 703 | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | 193 263 | 414 866 | 364 181 | 649 060 | 529 060 | 1 151 401 | 600 727 | 634 534 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 184 566 | 182 723 | 186 694 | 203 653 | 203 653 | 211 348 | 220 647 | 230 576 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 387 177 | 491 698 | 401 786 | 443 371 | 443 371 | 462 436 | 482 782 | 504 508 |
| Finance charges | 5 | 14 543 | 2 | 7 | 7 | 7 | 7 | 7 |
| Bulk purchases | | | | | | | | |
| Other materials | 37 745 | 56 782 | 56 476 | 53 868 | 53 868 | 55 061 | 57 484 | 60 071 |
| Contracted services | 510 073 | 515 255 | 585 319 | 732 357 | 612 357 | 748 571 | 781 508 | 816 676 |
| Transfers and subsidies paid | 499 | 14 047 | | 1 500 | 1 500 | 458 341 | 478 508 | 500 041 |
| Other expenditure | 80 061 | 31 000 | 32 542 | 80 492 | 80 492 | 94 360 | 98 512 | 102 945 |
| Losses | | 3 927 | | | | | | |
| DIRECT EXPENDITURE | 1 200 126 | 1 309 975 | 1 262 819 | 1 515 248 | 1 395 248 | 2 030 124 | 2 119 448 | 2 214 824 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 69 954 | 85 500 | 53 530 | 108 935 | 108 935 | 110 581 | 116 714 | 121 967 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 4 413 | 69 564 | 79 443 | 118 074 | 118 074 | 100 818 | 105 859 | 110 620 |
| Total Internal Transfers | 74 367 | 155 064 | 132 973 | 227 009 | 227 009 | 211 399 | 222 573 | 232 587 |
| TOTAL EXPENDITURE | 1 274 493 | 1 465 039 | 1 395 792 | 1 742 257 | 1 622 257 | 2 241 523 | 2 342 021 | 2 447 411 |
| OPERATING SURPLUS / (DEFICIT) | (1 081 230) | (1 050 173) | (1 031 611) | (1 093 197) | (1 093 197) | (1 090 122) | (1 741 294) | (1 812 877) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | 685 585 | 660 256 | 398 036 | 616 456 | 556 456 | 56 257 | 659 200 | 679 477 |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (395 645) | (389 917) | (633 575) | (476 741) | (536 741) | (1 033 865) | (1 082 094) | (1 133 400) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (395 645) | (389 917) | (633 575) | | | (1 033 865) | (1 082 094) | (1 133 400) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (395 645) | (389 917) | (633 575) | (476 741) | (536 741) | (1 033 865) | (1 082 094) | (1 133 400) |

COMMUNITY DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|--------------------|--------------------|--------------------|----------------------|--------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 4 283 | 4 692 | 3 471 | 4 819 | 4 819 | 5 026 | 5 248 | 5 483 |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | | | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | 375 | 458 | 257 | 1 423 | 1 423 | 1 484 | 1 549 | 1 618 |
| Licences and permits | | | 844 | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | 18 000 | 18 600 | 14 358 | 20 234 | 20 234 | 21 499 | 21 860 | 22 823 |
| Other revenue | 11 774 | 16 066 | 10 362 | 23 975 | 23 975 | 25 006 | 26 105 | 27 279 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 34 432 | 39 816 | 29 292 | 50 451 | 50 451 | 53 015 | 54 762 | 57 203 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | 34 432 | 39 816 | 29 292 | 50 451 | 50 451 | 53 015 | 54 762 | 57 203 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 445 221 | 467 561 | 472 965 | 554 227 | 554 227 | 597 453 | 623 322 | 651 351 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 225 699 | 231 480 | 214 986 | 272 376 | 272 376 | 284 087 | 296 584 | 309 926 |
| Finance charges | (21) | (24) | (8) | 60 | 60 | 63 | 66 | 69 |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 16 024 | 16 024 | 16 378 | 17 098 | 17 867 |
| Contracted services | 99 | 101 151 | 81 914 | 194 576 | 194 576 | 198 884 | 207 636 | 216 980 |
| Transfers and subsidies paid | 6 489 | 6 607 | 6 265 | 6 975 | 6 975 | 7 275 | 7 595 | 7 936 |
| Other expenditure | 288 817 | 133 458 | 210 954 | 269 101 | 269 101 | 292 263 | 305 108 | 318 838 |
| Losses | 34 | 201 | 37 | | | | | |
| DIRECT EXPENDITURE | 966 338 | 940 434 | 987 113 | 1 313 339 | 1 313 339 | 1 396 403 | 1 457 409 | 1 522 967 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 108 949 | 25 415 | 23 220 | 27 934 | 27 934 | 20 310 | 21 381 | 22 343 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 9 621 | 88 539 | 135 752 | 181 879 | 181 879 | 195 778 | 205 537 | 214 786 |
| Total Internal Transfers | 118 570 | 113 954 | 158 972 | 209 813 | 209 813 | 216 088 | 226 918 | 237 129 |
| TOTAL EXPENDITURE | 1 084 908 | 1 054 388 | 1 146 085 | 1 523 152 | 1 523 152 | 1 612 491 | 1 684 327 | 1 760 096 |
| OPERATING SURPLUS / (DEFICIT) | (1 050 476) | (1 014 572) | (1 116 793) | (1 472 701) | (1 472 701) | (1 559 476) | (1 629 565) | (1 702 893) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | 7 632 | 7 632 | | 65 000 | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (1 050 476) | (1 014 572) | (1 116 793) | (1 465 069) | (1 465 069) | (1 559 476) | (1 564 565) | (1 702 893) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (1 050 476) | (1 014 572) | (1 116 793) | (1 465 069) | (1 465 069) | (1 559 476) | (1 564 565) | (1 702 893) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (1 050 476) | (1 014 572) | (1 116 793) | (1 465 069) | (1 465 069) | (1 559 476) | (1 564 565) | (1 702 893) |

HEALTH

MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24

Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | | | | | | | | |
| Service charges - electricity revenue | 4 | 6 | 3 | | | | | |
| 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 | 1 151 | 1 083 | 939 | 1 179 | 1 179 | 1 231 | 1 287 | 1 346 |
| Agency services | | | | | | | | |
| Transfers and subsidies received | 147 367 | 155 726 | 148 371 | 171 584 | 171 584 | 181 633 | 189 331 | 197 742 |
| Other revenue | 421 | 574 | 198 | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | 148 943 | 157 389 | 149 511 | 172 763 | 172 763 | 182 864 | 190 618 | 199 088 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | 80 | 289 | | 337 | 337 | 352 | 370 | 386 |
| Total Internal Transfers | 80 | 289 | | 337 | 337 | 352 | 370 | 386 |
| TOTAL REVENUE excluding capital grants/contr, | 149 023 | 157 678 | 149 511 | 173 100 | 173 100 | 183 216 | 190 988 | 199 474 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 792 724 | 892 868 | 1 029 600 | 1 171 777 | 1 171 777 | 1 216 053 | 1 269 559 | 1 326 689 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 16 821 | 21 829 | 32 889 | 39 228 | 39 228 | 40 904 | 42 693 | 44 601 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 3 078 | 4 751 | 6 809 | 5 236 | 5 236 | 5 352 | 5 587 | 5 838 |
| Contracted services | 11 017 | 25 443 | 22 661 | 20 157 | 20 157 | 20 603 | 21 510 | 22 478 |
| Transfers and subsidies paid | 6 977 | 7 378 | 7 809 | 8 588 | 8 588 | 8 957 | 9 351 | 9 772 |
| Other expenditure | 79 228 | 71 759 | 48 616 | 67 800 | 67 800 | 69 530 | 72 589 | 75 856 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 909 845 | 1 024 028 | 1 148 384 | 1 312 786 | 1 312 786 | 1 361 399 | 1 421 289 | 1 485 234 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 16 705 | 1 412 | 1 536 | 3 930 | 3 930 | 3 673 | 3 856 | 4 029 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 9 314 | 41 662 | 53 875 | 58 123 | 58 123 | 60 697 | 63 732 | 66 598 |
| Total Internal Transfers | 26 019 | 43 074 | 55 411 | 62 053 | 62 053 | 64 370 | 67 588 | 70 627 |
| TOTAL EXPENDITURE | 935 864 | 1 067 102 | 1 203 795 | 1 374 839 | 1 374 839 | 1 425 769 | 1 488 877 | 1 555 861 |
| OPERATING SURPLUS / (DEFICIT) | (786 841) | (909 424) | (1 054 284) | (1 201 739) | (1 201 739) | (1 242 553) | (1 297 889) | (1 356 387) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | 44 462 | 29 519 | 34 707 | 37 301 | 37 301 | 44 000 | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (742 379) | (879 905) | (1 019 577) | (1 164 438) | (1 164 438) | (1 198 553) | (1 297 889) | (1 356 387) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (742 379) | (879 905) | (1 019 577) | | | (1 198 553) | (1 297 889) | (1 356 387) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (742 379) | (879 905) | (1 019 577) | (1 164 438) | (1 164 438) | (1 198 553) | (1 297 889) | (1 356 387) |

SOCIAL DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | 1 072 | 1 158 | 2 089 | | | | | |
| Other revenue | 9 583 | 752 | 311 | 689 | 689 | 719 | 751 | 785 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 10 655 | 1 910 | 2 400 | 689 | 689 | 719 | 751 | 785 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | 10 655 | 1 910 | 2 400 | 689 | 689 | 719 | 751 | 785 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 127 295 | 148 831 | 172 377 | 188 122 | 188 122 | 195 230 | 203 820 | 212 992 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 11 677 | 11 360 | 13 743 | 11 298 | 11 298 | 11 783 | 12 302 | 12 855 |
| Finance charges | | | | 21 | 21 | 22 | 23 | 24 |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 4 936 | 4 936 | 5 045 | 5 267 | 5 504 |
| Contracted services | 6 438 | 14 209 | 13 916 | 13 978 | 13 978 | 14 287 | 14 916 | 15 587 |
| Transfers and subsidies paid | 7 051 | 7 394 | 1 771 | 5 903 | 5 903 | 6 157 | 6 428 | 6 717 |
| Other expenditure | 15 766 | 16 041 | 17 767 | 258 364 | 258 364 | 129 055 | 132 533 | 136 247 |
| Losses | 253 | 800 | 20 | | | | | |
| DIRECT EXPENDITURE | 168 480 | 198 635 | 219 594 | 482 622 | 482 622 | 361 579 | 375 289 | 389 926 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 9 337 | 132 | 1 607 | 4 464 | 4 464 | 4 729 | 5 008 | 5 233 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 1 382 | 15 562 | 18 780 | 24 624 | 24 624 | 23 729 | 24 914 | 26 036 |
| Total Internal Transfers | 10 719 | 15 694 | 20 387 | 29 088 | 29 088 | 28 458 | 29 922 | 31 269 |
| TOTAL EXPENDITURE | 179 199 | 214 329 | 239 981 | 511 710 | 511 710 | 390 037 | 405 211 | 421 195 |
| OPERATING SURPLUS / (DEFICIT) | (168 544) | (212 419) | (237 581) | (511 021) | (511 021) | (389 318) | (404 460) | (420 410) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (168 544) | (212 419) | (237 581) | (511 021) | (511 021) | (389 318) | (404 460) | (420 410) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (168 544) | (212 419) | (237 581) | | | (389 318) | (404 460) | (420 410) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (168 544) | (212 419) | (237 581) | (511 021) | (511 021) | (389 318) | (404 460) | (420 410) |

GROUP FORENSIC INVESTIGATION SERVICES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | | | | | | | |
| Other revenue | | | | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | | | | | | | | |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | | | | | | | | |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 29 524 | 42 723 | 55 427 | 71 098 | 71 098 | 73 784 | 77 030 | 80 496 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 139 | 681 | 4 624 | 6 302 | 6 302 | 6 573 | 6 862 | 7 171 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 6 | | 4 | 200 | 200 | 204 | 213 | 223 |
| Contracted services | 36 997 | 12 173 | 8 530 | 4 651 | 4 651 | 4 754 | 4 963 | 5 186 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 12 060 | 20 128 | 24 545 | 25 748 | 25 748 | 26 318 | 27 476 | 28 712 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 78 726 | 75 705 | 93 130 | 107 999 | 107 999 | 111 633 | 116 544 | 121 788 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | | | 417 | 850 | 850 | 894 | 939 | 981 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 27 | | 367 | 725 | 725 | 763 | 801 | 837 |
| Total Internal Transfers | 27 | | 784 | 1 575 | 1 575 | 1 657 | 1 740 | 1 818 |
| TOTAL EXPENDITURE | 78 753 | 75 705 | 93 914 | 109 574 | 109 574 | 113 290 | 118 284 | 123 606 |
| OPERATING SURPLUS / (DEFICIT) | (78 753) | (75 705) | (93 914) | (109 574) | (109 574) | (113 290) | (118 284) | (123 606) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (78 753) | (75 705) | (93 914) | (109 574) | (109 574) | (113 290) | (118 284) | (123 606) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (78 753) | (75 705) | (93 914) | | | (113 290) | (118 284) | (123 606) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (78 753) | (75 705) | (93 914) | (109 574) | (109 574) | (113 290) | (118 284) | (123 606) |

OFFICE OF THE OMBUDSMAN
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | | | | | | | |
| Other revenue | | | | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | | | | | | | | |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | | | | | | | | |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 19 548 | 17 187 | 15 648 | 23 442 | 23 442 | 24 328 | 25 398 | 26 541 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 883 | 946 | 827 | 781 | 781 | 815 | 850 | 888 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 173 | 173 | 177 | 185 | 193 |
| Contracted services | 7 728 | 10 210 | 6 798 | 7 904 | 7 904 | 8 079 | 8 434 | 8 814 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 1 572 | 3 767 | 466 | 1 418 | 1 418 | 1 449 | 1 513 | 1 581 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 29 731 | 32 110 | 23 739 | 33 718 | 33 718 | 34 848 | 36 380 | 38 017 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 38 | | 1 686 | 2 258 | 2 258 | 2 382 | 2 510 | 2 623 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | 203 | 203 | 213 | 224 | 234 |
| Total Internal Transfers | 38 | | 1 686 | 2 461 | 2 461 | 2 595 | 2 734 | 2 857 |
| TOTAL EXPENDITURE | 29 769 | 32 110 | 25 425 | 36 179 | 36 179 | 37 443 | 39 114 | 40 874 |
| OPERATING SURPLUS / (DEFICIT) | (29 769) | (32 110) | (25 425) | (36 179) | (36 179) | (37 443) | (39 114) | (40 874) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (29 769) | (32 110) | (25 425) | (36 179) | (36 179) | (37 443) | (39 114) | (40 874) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (29 769) | (32 110) | (25 425) | | | (37 443) | (39 114) | (40 874) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (29 769) | (32 110) | (25 425) | (36 179) | (36 179) | (37 443) | (39 114) | (40 874) |

CITY MANAGER
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|--------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 74 | 24 | 141 | | | | | |
| Interest earned - outstanding debtors | | | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | 80 361 | 84 969 | 88 714 |
| Other revenue | 6 137 | 1 106 | 850 | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | 6 211 | 1 130 | 991 | | | 80 361 | 84 969 | 88 714 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | 7 254 | 82 354 | 57 879 | 265 666 | 265 666 | 201 051 | 211 010 | 220 512 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | 53 235 | 49 266 | 98 914 | 243 139 | 243 139 | 213 180 | 223 839 | 233 908 |
| Total Internal Transfers | 60 489 | 131 620 | 156 793 | 508 805 | 508 805 | 414 231 | 434 849 | 454 420 |
| TOTAL REVENUE excluding capital grants/contr, | 66 700 | 132 750 | 157 784 | 508 805 | 508 805 | 494 592 | 519 818 | 543 134 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 440 380 | 494 192 | 530 933 | 644 110 | 644 110 | 668 449 | 697 861 | 729 264 |
| Remuneration of councillors | 1 339 | 1 391 | 3 807 | 1 670 | 1 670 | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 16 825 | 8 517 | 14 308 | 10 538 | 10 538 | 10 985 | 11 462 | 11 970 |
| Finance charges | 3 | | 7 856 | 6 | 6 | 2 | 2 | 2 |
| Bulk purchases | | | | | | | | |
| Other materials | 77 | 310 | 156 | 2 469 | 2 469 | 2 524 | 2 634 | 2 752 |
| Contracted services | 111 619 | 57 975 | 119 785 | 303 582 | 303 582 | 324 902 | 336 588 | 351 735 |
| Transfers and subsidies paid | | 840 | 780 | | | | | |
| Other expenditure | 405 555 | 427 750 | 452 080 | 652 698 | 652 698 | 679 936 | 710 925 | 742 839 |
| Losses | (18) | 12 | (473) | | | | | |
| DIRECT EXPENDITURE | 975 781 | 990 987 | 1 129 232 | 1 615 073 | 1 615 073 | 1 686 798 | 1 759 472 | 1 838 562 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 3 330 | (6 641) | | 1 924 | 1 924 | 2 039 | 2 161 | 2 258 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 8 495 | 7 938 | 7 978 | 13 160 | 13 160 | 13 841 | 14 533 | 15 184 |
| Total Internal Transfers | 11 825 | 1 297 | 7 978 | 15 084 | 15 084 | 15 880 | 16 694 | 17 442 |
| TOTAL EXPENDITURE | 987 606 | 992 284 | 1 137 209 | 1 630 157 | 1 630 157 | 1 702 678 | 1 776 166 | 1 856 004 |
| OPERATING SURPLUS / (DEFICIT) | (920 906) | (859 534) | (979 425) | (1 121 352) | (1 121 352) | (1 208 086) | (1 256 348) | (1 312 870) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | 23 000 | 23 000 | | 35 000 | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (920 906) | (859 534) | (979 425) | (1 098 352) | (1 098 352) | (1 208 086) | (1 221 348) | (1 312 870) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (920 906) | (859 534) | (979 425) | (1 098 352) | (1 098 352) | (1 208 086) | (1 221 348) | (1 312 870) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (920 906) | (859 534) | (979 425) | (1 098 352) | (1 098 352) | (1 208 086) | (1 221 348) | (1 312 870) |

SPEAKER: LEGISLATIVE ARM OF COUNCIL
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | | | | | | | |
| Other revenue | 38 | | | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | 38 | | | | | | | |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | 38 | | | | | | | |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 135 431 | 145 999 | 159 506 | 201 554 | 201 554 | 210 223 | 219 476 | 229 351 |
| Remuneration of councillors | 154 867 | 160 697 | 162 459 | 175 046 | 175 046 | 187 015 | 195 245 | 204 031 |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 21 548 | 22 289 | 23 319 | 24 383 | 24 383 | 25 431 | 26 550 | 27 745 |
| Finance charges | | | 2 037 | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 34 522 | 1 811 | 269 | 1 617 | 1 617 | 1 087 | 1 136 | 1 187 |
| Contracted services | 8 742 | 9 411 | 4 170 | 14 190 | 14 190 | 14 801 | 15 452 | 16 145 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 32 953 | 35 278 | 24 863 | 51 718 | 51 718 | 49 379 | 51 546 | 53 870 |
| Losses | | 11 | | | | | | |
| DIRECT EXPENDITURE | 388 063 | 375 496 | 376 623 | 468 508 | 468 508 | 487 936 | 509 405 | 532 329 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 1 058 | | (4 511) | 7 461 | 7 461 | 7 913 | 8 392 | 8 770 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 6 895 | 3 902 | 4 632 | 5 719 | 5 719 | 6 014 | 6 315 | 6 599 |
| Total Internal Transfers | 7 953 | 3 902 | 121 | 13 180 | 13 180 | 13 927 | 14 707 | 15 369 |
| TOTAL EXPENDITURE | 396 016 | 379 398 | 376 744 | 481 688 | 481 688 | 501 863 | 524 112 | 547 698 |
| OPERATING SURPLUS / (DEFICIT) | (395 979) | (379 398) | (376 744) | (481 688) | (481 688) | (501 863) | (524 112) | (547 698) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (395 979) | (379 398) | (376 744) | (481 688) | (481 688) | (501 863) | (524 112) | (547 698) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (395 979) | (379 398) | (376 744) | | | (501 863) | (524 112) | (547 698) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (395 979) | (379 398) | (376 744) | (481 688) | (481 688) | (501 863) | (524 112) | (547 698) |

GROUP INFORMATION AND COMMUNICATION TECHNOLOGY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | | | | | | | |
| Other revenue | 36 210 | 28 892 | 36 747 | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | 36 210 | 28 892 | 36 747 | | | | | |
| Interest earned - outstanding debtors : Inter-Company | | | | 36 475 | 36 475 | 38 371 | 40 290 | 42 102 |
| Other revenue : Inter-Company | | | | 607 | 607 | 632 | 657 | 682 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | 37 082 | 37 082 | 39 003 | 40 947 | 42 784 |
| TOTAL REVENUE excluding capital grants/contr, | 36 210 | 28 892 | 36 747 | 37 082 | 37 082 | 39 003 | 40 947 | 42 784 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 35 882 | 58 113 | 68 000 | 77 756 | 77 756 | 80 694 | 84 245 | 88 036 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 237 148 | 235 751 | 228 480 | 340 863 | 340 863 | 355 520 | 371 163 | 387 865 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | | | | | |
| Contracted services | 269 599 | 221 234 | 274 153 | 282 347 | 282 347 | 288 598 | 301 296 | 314 854 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 69 023 | 68 875 | 53 488 | 135 053 | 135 053 | 138 389 | 144 478 | 150 980 |
| Losses | | 55 | | | | | | |
| DIRECT EXPENDITURE | 611 651 | 584 028 | 624 122 | 836 019 | 836 019 | 863 201 | 901 182 | 941 735 |
| Finance charges : Inter-Company | | | | 84 976 | 84 976 | 89 815 | 94 318 | 98 563 |
| Other expenditure : Inter-Company | | | | | | | | |
| Transfers and subsidies paid : Inter-Company | | | | 2 632 | 2 632 | 2 100 | 2 205 | 2 304 |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | | | | 87 608 | 87 608 | 91 915 | 96 523 | 100 867 |
| TOTAL EXPENDITURE | 611 651 | 584 028 | 624 122 | 923 627 | 923 627 | 955 116 | 997 705 | 1 042 602 |
| OPERATING SURPLUS / (DEFICIT) | (575 441) | (555 135) | (587 374) | (886 545) | (886 545) | (916 113) | (956 758) | (999 818) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (575 441) | (555 135) | (587 374) | (886 545) | (886 545) | (916 113) | (956 758) | (999 818) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (575 441) | (555 135) | (587 374) | | | (916 113) | (956 758) | (999 818) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (575 441) | (555 135) | (587 374) | (886 545) | (886 545) | (916 113) | (956 758) | (999 818) |

GROUP FINANCE
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | 9 110 597 | 12 371 980 | 12 786 131 | 13 215 032 | 13 215 032 | 13 479 333 | 14 072 423 | 14 705 682 |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | 243 426 | 236 016 | 266 376 | | | | | |
| Rental of facilities and equipment | | | | | | | | |
| Interest earned - external investments | 472 415 | 727 113 | 531 394 | 300 000 | 300 000 | 312 900 | 326 668 | 341 368 |
| Interest earned - outstanding debtors | 89 174 | 152 753 | 110 166 | 97 055 | 97 055 | 101 617 | 106 698 | 111 499 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | 6 378 635 | 7 175 169 | 7 938 567 | 9 588 142 | 9 588 142 | 9 389 840 | 10 039 506 | 10 204 130 |
| Other revenue | 298 438 | 296 936 | 57 392 | 472 264 | 472 264 | 492 571 | 514 353 | 537 383 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 16 592 685 | 20 959 967 | 21 690 026 | 23 672 493 | 23 672 493 | 23 776 261 | 25 059 648 | 25 900 062 |
| Interest earned - outstanding debtors : Inter-Company | 1 075 105 | 1 129 567 | 1 048 545 | 1 117 050 | 1 117 050 | 1 292 773 | 1 312 973 | 1 372 056 |
| Other revenue : Inter-Company | 318 896 | 334 651 | 352 831 | 376 593 | 376 593 | 396 175 | 415 984 | 434 704 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 1 394 001 | 1 464 218 | 1 401 376 | 1 493 643 | 1 493 643 | 1 688 948 | 1 728 957 | 1 806 760 |
| TOTAL REVENUE excluding capital grants/contr, | 17 986 686 | 22 424 185 | 23 091 402 | 25 166 136 | 25 166 136 | 25 465 209 | 26 788 605 | 27 706 822 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 782 036 | 834 557 | 880 552 | 981 440 | 981 440 | 1 018 524 | 1 063 339 | 1 111 189 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 630 272 | 1 401 729 | 1 372 222 | 1 137 169 | 1 137 169 | 1 153 480 | 1 204 227 | 1 258 419 |
| Depreciation and asset impairment | 4 870 | 6 560 | 3 041 | 39 295 | 39 295 | 40 355 | 42 128 | 44 022 |
| Finance charges | 2 376 280 | 2 259 575 | 2 342 365 | 3 014 650 | 3 014 650 | 3 144 281 | 3 282 629 | 3 430 349 |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 1 490 | 1 490 | 33 059 | 34 514 | 36 067 |
| Contracted services | 158 050 | 63 907 | 60 018 | 504 725 | 504 725 | 515 900 | 658 600 | 664 516 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 689 380 | 472 383 | 591 014 | 336 353 | 336 353 | 314 985 | 328 844 | 343 643 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 4 640 888 | 5 038 711 | 5 249 212 | 6 015 123 | 6 015 123 | 6 220 584 | 6 614 282 | 6 888 205 |
| Finance charges : Inter-Company | 113 909 | 154 170 | 139 116 | 145 004 | 145 004 | 160 057 | 165 974 | 173 447 |
| Other expenditure : Inter-Company | 14 | 108 | 2 561 | 8 875 | 8 875 | 9 407 | 9 970 | 10 419 |
| Transfers and subsidies paid : Inter-Company | 3 414 593 | 3 934 836 | 4 452 570 | 4 921 987 | 4 921 987 | 5 288 875 | 5 601 389 | 5 853 788 |
| Costing - Internal Expenditure | 13 091 | 30 627 | 30 252 | 55 472 | 55 472 | 53 083 | 55 739 | 58 244 |
| Total Internal Transfers | 3 541 607 | 4 119 741 | 4 624 499 | 5 131 338 | 5 131 338 | 5 511 422 | 5 833 072 | 6 095 898 |
| TOTAL EXPENDITURE | 8 182 495 | 9 158 452 | 9 873 711 | 11 146 460 | 11 146 460 | 11 732 006 | 12 447 354 | 12 984 103 |
| OPERATING SURPLUS / (DEFICIT) | 9 804 191 | 13 265 733 | 13 217 691 | 14 019 676 | 14 019 676 | 13 733 203 | 14 341 251 | 14 722 719 |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 9 804 191 | 13 265 733 | 13 217 691 | 14 019 676 | 14 019 676 | 13 733 203 | 14 341 251 | 14 722 719 |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 9 804 191 | 13 265 733 | 13 217 691 | | | 13 733 203 | 14 341 251 | 14 722 719 |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 9 804 191 | 13 265 733 | 13 217 691 | 14 019 676 | 14 019 676 | 13 733 203 | 14 341 251 | 14 722 719 |

GROUP CORPORATE AND SHARED SERVICES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | 7 200 | 6 200 | 7 000 | 7 000 | 7 500 | 7 500 | 7 500 |
| Other revenue | 15 590 | 7 670 | 109 | 6 000 | 6 000 | 6 258 | 6 533 | 6 827 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 15 590 | 14 870 | 6 309 | 13 000 | 13 000 | 13 758 | 14 033 | 14 327 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | 66 570 | 58 499 | 68 202 | 82 319 | 82 319 | 79 949 | 83 945 | 87 721 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | 77 564 | 73 491 | 69 850 | 106 664 | 106 664 | 112 527 | 118 160 | 123 467 |
| Total Internal Transfers | 144 134 | 131 990 | 138 051 | 188 983 | 188 983 | 192 476 | 202 105 | 211 188 |
| TOTAL REVENUE excluding capital grants/contr, | 159 724 | 146 860 | 144 361 | 201 983 | 201 983 | 206 234 | 216 138 | 225 515 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 204 328 | 188 967 | 235 540 | 297 217 | 297 217 | 324 947 | 339 245 | 354 511 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 17 666 | 22 392 | 43 078 | 34 019 | 34 019 | 35 483 | 37 045 | 38 713 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 61 | 136 | 110 | 356 | 356 | 364 | 380 | 397 |
| Contracted services | 11 706 | 4 703 | 3 487 | 12 388 | 12 388 | 12 662 | 13 219 | 13 814 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 79 330 | 65 620 | 87 445 | 119 081 | 119 081 | 121 897 | 127 260 | 132 987 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 313 090 | 281 819 | 369 659 | 463 061 | 463 061 | 495 353 | 517 149 | 540 422 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | | 428 | 6 214 | 7 580 | 7 580 | 8 110 | 8 140 | 8 169 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 4 998 | 6 082 | 6 642 | 9 155 | 9 155 | 9 283 | 9 747 | 10 186 |
| Total Internal Transfers | 4 998 | 6 510 | 12 856 | 16 735 | 16 735 | 17 393 | 17 887 | 18 355 |
| TOTAL EXPENDITURE | 318 088 | 288 329 | 382 515 | 479 796 | 479 796 | 512 746 | 535 036 | 558 777 |
| OPERATING SURPLUS / (DEFICIT) | (158 363) | (141 469) | (238 154) | (277 813) | (277 813) | (306 512) | (318 898) | (333 262) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (158 363) | (141 469) | (238 154) | (277 813) | (277 813) | (306 512) | (318 898) | (333 262) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (158 363) | (141 469) | (238 154) | | | (306 512) | (318 898) | (333 262) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (158 363) | (141 469) | (238 154) | (277 813) | (277 813) | (306 512) | (318 898) | (333 262) |

HOUSING

MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24

Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|--------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 46 378 | 48 284 | 48 384 | 55 543 | 55 543 | 57 988 | 60 597 | 63 324 |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | 45 700 | 53 169 | 53 883 | 33 209 | 33 209 | 34 671 | 36 231 | 37 861 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | | | | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | 92 078 | 101 453 | 102 267 | 88 752 | 88 752 | 92 659 | 96 828 | 101 185 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | (4 329) | (4 321) | (3 901) | 11 184 | 11 184 | 11 765 | 12 353 | 12 908 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | 569 | 569 | 598 | 628 | 656 |
| Total Internal Transfers | (4 329) | (4 321) | (3 901) | 11 753 | 11 753 | 12 363 | 12 981 | 13 564 |
| TOTAL REVENUE excluding capital grants/contr, | 87 749 | 97 132 | 98 366 | 100 505 | 100 505 | 105 022 | 109 809 | 114 749 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 158 053 | 170 408 | 174 252 | 194 397 | 194 397 | 201 742 | 210 619 | 220 097 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 85 241 | 94 469 | 94 893 | 94 227 | 94 227 | 86 914 | 90 825 | 94 912 |
| Depreciation and asset impairment | 297 423 | 314 958 | 378 475 | 313 114 | 313 114 | 326 891 | 341 601 | 356 290 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 268 | 314 | 1 066 | 825 | 825 | 843 | 880 | 920 |
| Contracted services | 37 747 | 26 786 | 99 330 | 203 574 | 203 574 | 208 081 | 217 237 | 227 013 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 179 420 | 249 870 | 234 039 | 215 365 | 215 365 | 222 110 | 231 883 | 242 318 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 758 152 | 856 805 | 982 055 | 1 021 502 | 1 021 502 | 1 046 581 | 1 093 045 | 1 141 550 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 12 716 | | | 39 268 | 39 268 | 41 636 | 44 148 | 46 135 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 9 286 | 37 874 | 58 753 | 94 239 | 94 239 | 95 311 | 100 077 | 104 579 |
| Total Internal Transfers | 22 002 | 37 874 | 58 753 | 133 507 | 133 507 | 136 947 | 144 225 | 150 714 |
| TOTAL EXPENDITURE | 780 154 | 894 679 | 1 040 808 | 1 155 009 | 1 155 009 | 1 183 528 | 1 237 270 | 1 292 264 |
| OPERATING SURPLUS / (DEFICIT) | (692 405) | (797 547) | (942 442) | (1 054 504) | (1 054 504) | (1 078 506) | (1 127 461) | (1 177 515) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | 1 381 653 | 1 199 653 | 1 025 413 | 1 356 633 | 1 607 972 |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (692 405) | (797 547) | (942 442) | 327 149 | 145 149 | (53 093) | 229 172 | 430 457 |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (692 405) | (797 547) | (942 442) | | | (53 093) | 229 172 | 430 457 |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (692 405) | (797 547) | (942 442) | 327 149 | 145 149 | (53 093) | 229 172 | 430 457 |

DEVELOPMENT PLANNING
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 733 | 691 | | 500 | 500 | 522 | 545 | 570 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | 2 642 | 14 889 | 14 889 | 15 519 | 16 204 | 16 933 |
| Other revenue | 69 289 | 82 361 | 51 678 | 67 893 | 67 893 | 70 813 | 73 929 | 77 256 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 70 022 | 83 052 | 54 320 | 83 282 | 83 282 | 86 854 | 90 678 | 94 759 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | 13 976 | 8 195 | 6 959 | 7 915 | 7 915 | 8 327 | 8 743 | 9 137 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | 2 868 | 3 026 | 1 847 | 3 377 | 3 377 | 3 552 | 3 730 | 3 898 |
| Total Internal Transfers | 16 844 | 11 221 | 8 806 | 11 292 | 11 292 | 11 879 | 12 473 | 13 035 |
| TOTAL REVENUE excluding capital grants/contr, | 86 866 | 94 273 | 63 126 | 94 574 | 94 574 | 98 733 | 103 151 | 107 794 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 219 602 | 239 933 | 261 302 | 270 369 | 270 369 | 280 585 | 292 931 | 306 113 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 319 | 262 | 167 | 271 | 271 | 283 | 295 | 308 |
| Depreciation and asset impairment | 32 459 | 56 222 | 60 507 | 76 025 | 76 025 | 79 293 | 82 780 | 86 503 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 1 | 135 | 13 | 1 014 | 1 014 | 1 036 | 1 082 | 1 131 |
| Contracted services | 11 033 | 2 033 | 6 277 | 28 937 | 28 937 | 29 578 | 30 879 | 32 269 |
| Transfers and subsidies paid | 152 | | 2 | 2 | 2 | 2 | 2 | 2 |
| Other expenditure | 19 584 | 28 273 | 27 344 | 34 300 | 34 300 | 35 059 | 36 602 | 38 249 |
| Losses | 3 958 | 35 | 85 | | | | | |
| DIRECT EXPENDITURE | 287 108 | 326 893 | 355 697 | 410 918 | 410 918 | 425 836 | 444 571 | 464 575 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | | | | | | | | |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 13 910 | 15 217 | 14 842 | 17 191 | 17 191 | 18 082 | 18 986 | 19 839 |
| Total Internal Transfers | 13 910 | 15 217 | 14 842 | 17 191 | 17 191 | 18 082 | 18 986 | 19 839 |
| TOTAL EXPENDITURE | 301 018 | 342 110 | 370 539 | 428 109 | 428 109 | 443 918 | 463 557 | 484 414 |
| OPERATING SURPLUS / (DEFICIT) | (214 152) | (247 837) | (307 413) | (333 535) | (333 535) | (345 185) | (360 406) | (376 620) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | 107 899 | 126 545 | 131 854 | 148 260 | 152 748 | 26 569 | 15 000 | 5 000 |
| Transfers and subsidies - capital (Other / External) | | | | 3 600 | 3 600 | 5 000 | 5 000 | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (106 253) | (121 292) | (175 559) | (181 675) | (177 187) | (313 616) | (340 406) | (371 620) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (106 253) | (121 292) | (175 559) | | | (313 616) | (340 406) | (371 620) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (106 253) | (121 292) | (175 559) | (181 675) | (177 187) | (313 616) | (340 406) | (371 620) |

PUBLIC SAFETY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|--------------------|--------------------|--------------------|----------------------|--------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 226 089 | 572 662 | 1 077 322 | 1 100 633 | 1 100 633 | 1 116 671 | 1 165 805 | 1 218 267 |
| Licences and permits | | | | | | | | |
| Agency services | 242 068 | 265 108 | 211 766 | 335 625 | 335 625 | 350 061 | 365 461 | 381 903 |
| Transfers and subsidies received | 4 677 | 6 300 | | | | | | |
| Other revenue | 175 816 | 198 865 | 133 760 | 57 596 | 57 596 | 60 075 | 62 718 | 65 541 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 648 650 | 1 042 935 | 1 422 848 | 1 493 854 | 1 493 854 | 1 526 807 | 1 593 984 | 1 665 711 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | 7 629 | | 67 692 | 67 692 | 70 874 | 74 418 | 77 767 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | 297 321 | 448 583 | 475 609 | 475 609 | 504 785 | 529 994 | 553 843 |
| Total Internal Transfers | | 304 950 | 448 583 | 543 301 | 543 301 | 575 659 | 604 412 | 631 610 |
| TOTAL REVENUE excluding capital grants/contr, | 648 650 | 1 347 885 | 1 871 431 | 2 037 155 | 2 037 155 | 2 102 466 | 2 198 396 | 2 297 321 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 2 487 607 | 3 628 448 | 4 142 023 | 4 474 825 | 4 474 825 | 4 667 550 | 4 872 932 | 5 092 213 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 117 725 | 74 807 | 174 265 | 328 814 | 328 814 | 342 953 | 358 043 | 374 155 |
| Depreciation and asset impairment | 37 846 | 45 549 | 37 590 | 77 325 | 77 325 | 80 649 | 84 192 | 87 974 |
| Finance charges | | | | 20 | 20 | 21 | 22 | 23 |
| Bulk purchases | | | | | | | | |
| Other materials | 26 641 | 31 435 | 24 478 | 86 001 | 86 001 | 87 905 | 91 773 | 95 903 |
| Contracted services | 283 515 | 332 626 | 417 259 | 246 615 | 246 615 | 252 075 | 263 166 | 275 008 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 234 392 | 265 729 | 246 677 | 607 979 | 607 979 | 624 766 | 652 258 | 681 610 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 3 187 726 | 4 378 594 | 5 042 292 | 5 821 579 | 5 821 579 | 6 055 919 | 6 322 386 | 6 606 886 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 50 054 | 29 728 | 38 870 | 80 886 | 80 886 | 93 175 | 98 262 | 102 684 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | 43 313 | 73 694 | 74 242 | 162 282 | 162 282 | 167 136 | 175 492 | 183 385 |
| Total Internal Transfers | 93 367 | 103 422 | 113 112 | 243 168 | 243 168 | 260 311 | 273 754 | 286 069 |
| TOTAL EXPENDITURE | 3 281 093 | 4 482 016 | 5 155 404 | 6 064 747 | 6 064 747 | 6 316 230 | 6 596 140 | 6 892 955 |
| OPERATING SURPLUS / (DEFICIT) | (2 632 443) | (3 134 131) | (3 283 973) | (4 027 592) | (4 027 592) | (4 213 764) | (4 397 744) | (4 595 634) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (2 632 443) | (3 134 131) | (3 283 973) | (4 027 592) | (4 027 592) | (4 213 764) | (4 397 744) | (4 595 634) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (2 632 443) | (3 134 131) | (3 283 973) | (4 027 592) | (4 027 592) | (4 213 764) | (4 397 744) | (4 595 634) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (2 632 443) | (3 134 131) | (3 283 973) | (4 027 592) | (4 027 592) | (4 213 764) | (4 397 744) | (4 595 634) |

MUNICIPAL ENTITIES ACCOUNTS
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 74 525 | 84 094 | 82 015 | 105 128 | 105 128 | 109 649 | 114 474 | 119 625 |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | | (172) | 3 201 | 3 515 | 3 515 | 3 666 | 3 827 | 3 999 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 73 623 | 80 405 | 48 948 | 62 000 | 62 000 | 64 666 | 67 512 | 70 550 |
| Gains | | | | 33 000 | 33 000 | 33 000 | 33 000 | 33 000 |
| DIRECT REVENUE | 148 148 | 164 328 | 134 164 | 203 643 | 203 643 | 210 981 | 218 813 | 227 174 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | | | |
| TOTAL REVENUE excluding capital grants/contr, | 148 148 | 164 328 | 134 164 | 203 643 | 203 643 | 210 981 | 218 813 | 227 174 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | | | | | | | | |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | 2 107 | 2 107 | 2 198 | 2 295 | 2 398 |
| Depreciation and asset impairment | 573 | 502 | | 1 063 966 | 1 063 966 | 1 109 721 | 1 158 547 | 1 210 682 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 12 307 | 12 307 | 12 579 | 13 132 | 13 723 |
| Contracted services | 61 907 | 20 240 | 56 639 | 82 931 | 82 931 | 84 767 | 88 497 | 92 479 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 8 198 | 4 795 | 24 185 | 508 877 | 508 877 | 520 143 | 543 029 | 567 465 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 70 678 | 25 537 | 80 824 | 1 670 188 | 1 670 188 | 1 729 408 | 1 805 500 | 1 886 747 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 43 248 | 86 151 | 59 042 | 98 306 | 98 306 | 104 921 | 108 720 | 113 613 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | 77 778 | 77 778 | 81 822 | 85 913 | 89 779 |
| Total Internal Transfers | 43 248 | 86 151 | 59 042 | 176 084 | 176 084 | 186 743 | 194 633 | 203 392 |
| TOTAL EXPENDITURE | 113 926 | 111 688 | 139 866 | 1 846 272 | 1 846 272 | 1 916 151 | 2 000 133 | 2 090 139 |
| OPERATING SURPLUS / (DEFICIT) | 34 222 | 52 640 | (5 702) | (1 642 629) | (1 642 629) | (1 705 170) | (1 781 320) | (1 862 965) |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | 342 153 | 289 253 | 155 000 | 35 000 | 45 000 |
| Transfers and subsidies - capital (Other / External) | | | | 35 300 | 35 300 | 83 700 | 61 700 | 110 000 |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 34 222 | 52 640 | (5 702) | (1 265 176) | (1 318 076) | (1 466 470) | (1 684 620) | (1 707 965) |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 34 222 | 52 640 | (5 702) | (1 265 176) | (1 318 076) | (1 466 470) | (1 684 620) | (1 707 965) |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 34 222 | 52 640 | (5 702) | (1 265 176) | (1 318 076) | (1 466 470) | (1 684 620) | (1 707 965) |

Operating Municipal Entity

MUNICIPAL ENTITIES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | | | | | | | | |
| Service charges - electricity revenue | 14 180 237 | 14 508 560 | 16 045 270 | 17 177 989 | 17 177 989 | 20 163 994 | 22 687 663 | 24 640 735 |
| Service charges - water revenue | 6 297 079 | 7 422 705 | 7 704 138 | 8 341 594 | 8 341 594 | 8 908 587 | 9 300 565 | 9 719 090 |
| Service charges - sanitation revenue | 3 780 137 | 4 296 373 | 5 015 402 | 5 191 714 | 5 191 714 | 5 544 750 | 5 788 719 | 6 049 212 |
| Service charges - refuse revenue | 1 621 167 | 1 878 415 | 2 007 152 | 2 129 137 | 2 129 137 | 2 241 684 | 2 340 318 | 2 445 635 |
| Rental of facilities and equipment | 182 583 | 203 090 | 222 961 | 295 301 | 295 301 | 314 326 | 328 163 | 342 919 |
| Interest earned - external investments | 7 740 | 7 262 | 6 665 | 17 245 | 17 245 | 18 005 | 18 797 | 19 643 |
| Interest earned - outstanding debtors | 234 665 | 127 203 | 223 678 | 246 176 | 246 176 | 256 605 | 267 895 | 279 952 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | 75 | 75 | 78 | 81 | 85 |
| Licences and permits | | | | | | | | |
| Agency services | 11 781 | 7 617 | 28 947 | | | | | |
| Transfers and subsidies received | 737 022 | 1 655 084 | 885 155 | 805 | 805 | 551 | 576 | 602 |
| Other revenue | 1 067 046 | 1 369 456 | 1 075 944 | 1 092 375 | 1 092 375 | 1 146 487 | 1 198 474 | 1 251 919 |
| Gains | (7) | 426 | | | | | | |
| DIRECT REVENUE | 28 119 450 | 31 476 192 | 33 215 311 | 34 492 411 | 34 492 411 | 38 595 067 | 41 931 250 | 44 749 792 |
| Interest earned - outstanding debtors : Inter-Company | 96 535 | 132 607 | 179 199 | 145 004 | 145 004 | 160 057 | 165 974 | 173 447 |
| Other revenue : Inter-Company | 251 089 | 409 180 | 270 624 | 582 050 | 582 050 | 591 941 | 621 013 | 638 175 |
| Transfers and subsidies received : Inter-Company | 2 679 971 | 3 119 044 | 3 629 089 | 4 921 987 | 4 921 987 | 5 288 875 | 5 601 389 | 5 853 788 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 3 027 595 | 3 660 832 | 4 078 912 | 5 649 041 | 5 649 041 | 6 040 873 | 6 388 376 | 6 665 410 |
| TOTAL REVENUE excluding capital grants/contr, | 31 147 045 | 35 137 023 | 37 294 223 | 40 141 451 | 40 141 451 | 44 635 940 | 48 319 626 | 51 415 202 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 4 911 192 | 5 948 479 | 6 197 739 | 6 680 923 | 6 680 923 | 7 164 311 | 7 483 587 | 7 820 359 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 2 308 274 | 2 848 292 | 4 095 122 | 3 452 545 | 3 452 545 | 3 563 820 | 3 741 309 | 3 937 056 |
| Depreciation and asset impairment | 1 143 376 | 1 244 126 | 1 283 385 | 1 364 513 | 1 364 513 | 1 430 800 | 1 552 819 | 1 622 569 |
| Finance charges | 36 980 | 33 801 | 29 814 | 35 698 | 35 698 | 33 450 | 34 921 | 36 492 |
| Bulk purchases | 15 120 731 | 16 312 611 | 17 530 157 | 18 706 677 | 18 706 677 | 13 700 479 | 15 002 474 | 16 402 362 |
| Other materials | 256 243 | 308 589 | 282 958 | 574 762 | 574 762 | 7 473 623 | 7 800 712 | 8 151 739 |
| Contracted services | 2 387 693 | 2 593 696 | 2 723 854 | 3 666 460 | 3 666 460 | 3 740 059 | 4 025 642 | 4 197 354 |
| Transfers and subsidies paid | 19 442 | 20 467 | 21 087 | 22 800 | 22 800 | 23 759 | 24 804 | 25 920 |
| Other expenditure | 2 912 008 | 3 591 541 | 3 523 578 | 2 991 685 | 2 991 685 | 3 348 724 | 3 417 734 | 3 575 166 |
| Losses | 104 960 | 127 105 | 110 106 | 367 | 367 | 331 | 332 | 333 |
| DIRECT EXPENDITURE | 29 200 899 | 33 028 706 | 35 797 800 | 37 496 428 | 37 496 428 | 40 479 356 | 43 084 334 | 45 769 351 |
| Finance charges : Inter-Company | 988 978 | 1 084 290 | 1 143 712 | 1 117 050 | 1 117 050 | 1 292 773 | 1 312 973 | 1 372 056 |
| Other expenditure : Inter-Company | 292 319 | 246 768 | 312 478 | 924 171 | 924 171 | 886 810 | 931 057 | 972 961 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 1 281 298 | 1 331 058 | 1 456 189 | 2 041 221 | 2 041 221 | 2 179 583 | 2 244 030 | 2 345 017 |
| TOTAL EXPENDITURE | 30 482 197 | 34 359 764 | 37 253 990 | 39 537 649 | 39 537 649 | 42 658 939 | 45 328 364 | 48 114 368 |
| OPERATING SURPLUS / (DEFICIT) | 664 848 | 777 259 | 40 233 | 603 802 | 603 802 | 1 977 001 | 2 991 262 | 3 300 834 |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | 839 478 | 700 890 | 837 038 | 433 934 | 372 934 | 665 061 | 432 764 | 364 699 |
| Transfers and subsidies - capital (Other / External) | 124 496 | 368 604 | 354 580 | 349 626 | 349 626 | 464 478 | 455 868 | 447 000 |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 1 628 822 | 1 846 754 | 1 231 851 | 1 387 362 | 1 326 362 | 3 106 540 | 3 879 894 | 4 112 533 |
| Taxation | 192 576 | 50 208 | (15 027) | 72 256 | 72 256 | 225 944 | 497 533 | 568 913 |
| OPERATING SURPLUS / (DEFICIT) - after tax | 1 436 247 | 1 796 545 | 1 246 877 | 1 315 106 | 1 254 106 | 2 880 596 | 3 382 361 | 3 543 620 |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 1 436 247 | 1 796 545 | 1 246 877 | 1 315 106 | 1 254 106 | 2 880 596 | 3 382 361 | 3 543 620 |

CITY POWER
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | | | | | | | | |
| Service charges - electricity revenue | 14 180 237 | 14 508 560 | 16 045 270 | 17 177 989 | 17 177 989 | 20 163 994 | 22 687 663 | 24 640 735 |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | |
| Rental of facilities and equipment | 2 146 | 2 087 | 1 881 | 2 513 | 2 513 | 2 538 | 2 650 | 2 769 |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | 73 077 | 74 798 | 41 938 | 39 332 | 39 332 | 40 670 | 42 460 | 44 371 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 23 068 | 47 297 | 24 501 | 35 265 | 35 265 | 35 287 | 36 840 | 38 497 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 14 278 529 | 14 632 742 | 16 113 589 | 17 255 099 | 17 255 099 | 20 242 490 | 22 769 613 | 24 726 372 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | 7 757 | 6 863 | 6 200 | 16 000 | 16 000 | 17 500 | 17 500 | 7 500 |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 7 757 | 6 863 | 6 200 | 16 000 | 16 000 | 17 500 | 17 500 | 7 500 |
| TOTAL REVENUE excluding capital grants/contr, | 14 286 286 | 14 639 606 | 16 119 789 | 17 271 099 | 17 271 099 | 20 259 990 | 22 787 113 | 24 733 872 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 1 078 553 | 1 109 705 | 1 248 878 | 1 335 028 | 1 335 028 | 1 565 456 | 1 638 414 | 1 712 142 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 365 831 | 481 725 | 453 655 | 434 830 | 434 830 | 478 603 | 520 389 | 571 197 |
| Depreciation and asset impairment | 514 696 | 575 741 | 589 517 | 560 093 | 560 093 | 585 532 | 611 296 | 638 804 |
| Finance charges | | | | | | | | |
| Bulk purchases | 10 321 193 | 10 718 639 | 11 512 422 | 12 175 141 | 12 175 141 | 13 700 479 | 15 002 474 | 16 402 362 |
| Other materials | 3 569 | 3 867 | 7 120 | 13 458 | 13 458 | 4 986 | 6 406 | 6 685 |
| Contracted services | 1 015 830 | 1 151 099 | 1 281 264 | 1 464 725 | 1 464 725 | 1 540 876 | 1 722 897 | 1 790 985 |
| Transfers and subsidies paid | 103 | | | 500 | 500 | 500 | 522 | 545 |
| Other expenditure | 897 561 | 769 140 | 894 399 | 924 089 | 924 089 | 867 722 | 837 328 | 878 668 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 14 197 336 | 14 809 917 | 15 987 256 | 16 907 864 | 16 907 864 | 18 744 155 | 20 339 727 | 22 001 388 |
| Finance charges : Inter-Company | 453 465 | 539 344 | 574 478 | 511 007 | 511 007 | 634 604 | 591 067 | 617 666 |
| Other expenditure : Inter-Company | 193 653 | 181 843 | 191 040 | 320 625 | 320 625 | 321 727 | 337 740 | 352 937 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 647 118 | 721 187 | 765 517 | 831 632 | 831 632 | 956 331 | 928 807 | 970 603 |
| TOTAL EXPENDITURE | 14 844 454 | 15 531 105 | 16 752 774 | 17 739 496 | 17 739 496 | 19 700 486 | 21 268 534 | 22 971 991 |
| OPERATING SURPLUS / (DEFICIT) | (558 169) | (891 499) | (632 984) | (468 397) | (468 397) | 559 504 | 1 518 580 | 1 761 881 |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | 311 344 | 217 302 | 258 098 | 105 817 | 81 817 | 300 000 | 200 000 | 200 000 |
| Transfers and subsidies - capital (Other / External) | 124 496 | 368 604 | 354 580 | 349 626 | 349 626 | 464 478 | 455 868 | 447 000 |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (122 329) | (305 593) | (20 306) | (12 954) | (36 954) | 1 323 982 | 2 174 448 | 2 408 881 |
| Taxation | 192 300 | (14 347) | (88 723) | | | 156 661 | 425 202 | 493 327 |
| OPERATING SURPLUS / (DEFICIT) - after tax | (314 629) | (291 246) | 68 417 | | | 1 167 321 | 1 749 246 | 1 915 554 |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (314 629) | (291 246) | 68 417 | (12 954) | (36 954) | 1 167 321 | 1 749 246 | 1 915 554 |

JOHANNESBURG WATER **MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24** **Financial Performance (revenue and expenditure)**

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-------------------|-------------------|-------------------|----------------------|-------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | 6 296 317 | 7 421 950 | 7 703 635 | 8 341 594 | 8 341 594 | 8 908 587 | 9 300 565 | 9 719 090 |
| Service charges - sanitation revenue | 3 780 137 | 4 296 373 | 5 015 402 | 5 191 714 | 5 191 714 | 5 544 750 | 5 788 719 | 6 049 212 |
| Service charges - refuse revenue | | | | | | | | |
| Rental of facilities and equipment | | | | | | | | |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | 128 834 | | 138 502 | 166 563 | 166 563 | 173 922 | 181 575 | 189 746 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | | | | 8 025 | 8 025 | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | 10 205 288 | 11 718 323 | 12 857 539 | 13 707 896 | 13 707 896 | 14 627 259 | 15 270 859 | 15 958 048 |
| Interest earned - outstanding debtors : Inter-Company | 19 590 | 31 927 | 61 720 | 20 000 | 20 000 | 20 000 | 21 841 | 22 824 |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 19 590 | 31 927 | 61 720 | 20 000 | 20 000 | 20 000 | 21 841 | 22 824 |
| TOTAL REVENUE excluding capital grants/contr, | 10 224 878 | 11 750 250 | 12 919 259 | 13 727 896 | 13 727 896 | 14 647 259 | 15 292 700 | 15 980 872 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 975 595 | 1 090 095 | 1 261 036 | 1 338 599 | 1 338 599 | 1 389 178 | 1 450 302 | 1 515 566 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 1 838 974 | 2 043 242 | 3 183 511 | 2 648 478 | 2 648 478 | 2 717 272 | 2 836 785 | 2 964 441 |
| Depreciation and asset impairment | 289 562 | 309 302 | 344 388 | 352 674 | 352 674 | 373 259 | 389 682 | 407 218 |
| Finance charges | 29 309 | 30 481 | 27 349 | 17 500 | 17 500 | 14 458 | 15 094 | 15 773 |
| Bulk purchases | 4 799 538 | 5 593 972 | 6 017 735 | 6 531 536 | 6 531 536 | | | |
| Other materials | | | | 57 160 | 57 160 | 6 968 791 | 7 274 198 | 7 601 537 |
| Contracted services | 637 012 | 725 585 | 826 546 | 800 471 | 800 471 | 818 193 | 837 110 | 874 780 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 553 691 | 603 946 | 545 212 | 460 291 | 460 291 | 478 860 | 489 931 | 511 978 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 9 123 682 | 10 396 623 | 12 205 776 | 12 206 709 | 12 206 709 | 12 760 011 | 13 293 102 | 13 891 293 |
| Finance charges : Inter-Company | 272 891 | 244 162 | 256 014 | 288 314 | 288 314 | 330 823 | 379 296 | 396 364 |
| Other expenditure : Inter-Company | | | | 327 953 | 327 953 | 316 968 | 332 816 | 347 792 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 272 891 | 244 162 | 256 014 | 616 267 | 616 267 | 647 791 | 712 112 | 744 156 |
| TOTAL EXPENDITURE | 9 396 573 | 10 640 785 | 12 461 790 | 12 822 976 | 12 822 976 | 13 407 802 | 14 005 214 | 14 635 449 |
| OPERATING SURPLUS / (DEFICIT) | 828 305 | 1 109 465 | 457 469 | 904 920 | 904 920 | 1 239 457 | 1 287 486 | 1 345 423 |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | 528 134 | 483 588 | 578 939 | 328 117 | 291 117 | 365 061 | 232 764 | 164 699 |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 1 356 438 | 1 593 054 | 1 036 409 | 1 233 037 | 1 196 037 | 1 604 518 | 1 520 250 | 1 510 122 |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 1 356 438 | 1 593 054 | 1 036 409 | | | 1 604 518 | 1 520 250 | 1 510 122 |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 1 356 438 | 1 593 054 | 1 036 409 | 1 233 037 | 1 196 037 | 1 604 518 | 1 520 250 | 1 510 122 |

PIKITUP
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | 1 621 167 | 1 878 415 | 2 007 152 | 2 129 137 | 2 129 137 | 2 241 684 | 2 340 318 | 2 445 635 |
| Rental of facilities and equipment | | | | | | | | |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | 22 935 | 34 372 | 22 562 | 32 263 | 32 263 | 33 650 | 35 131 | 36 712 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 3 270 | 5 731 | 7 293 | 5 169 | 5 169 | 5 385 | 5 615 | 5 875 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 1 647 373 | 1 918 519 | 2 037 006 | 2 166 569 | 2 166 569 | 2 280 719 | 2 381 064 | 2 488 222 |
| Interest earned - outstanding debtors : Inter-Company | 11 758 | 13 609 | 17 140 | 23 178 | 23 178 | 24 175 | 25 238 | 26 374 |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | 619 566 | 551 826 | 739 256 | 872 786 | 872 786 | 1 104 298 | 1 254 197 | 1 310 619 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 631 324 | 565 435 | 756 396 | 895 964 | 895 964 | 1 128 473 | 1 279 435 | 1 336 993 |
| TOTAL REVENUE excluding capital grants/contr, | 2 278 697 | 2 483 954 | 2 793 402 | 3 062 533 | 3 062 533 | 3 409 192 | 3 660 499 | 3 825 215 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 944 819 | 1 110 404 | 1 225 466 | 1 346 959 | 1 346 959 | 1 437 854 | 1 501 089 | 1 568 648 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 73 680 | 235 336 | 389 528 | 336 121 | 336 121 | 330 923 | 345 487 | 361 030 |
| Depreciation and asset impairment | 101 791 | 99 984 | 114 553 | 89 969 | 89 969 | 93 840 | 156 970 | 164 036 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 78 597 | 97 142 | 77 799 | 103 263 | 103 263 | 89 483 | 93 411 | 97 620 |
| Contracted services | 322 693 | 177 756 | 173 539 | 224 185 | 224 185 | 152 872 | 201 259 | 210 316 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 470 801 | 538 533 | 635 644 | 815 659 | 815 659 | 1 156 032 | 1 207 140 | 1 261 435 |
| Losses | 1 228 | 6 210 | | | | | | |
| DIRECT EXPENDITURE | 1 993 608 | 2 265 365 | 2 616 529 | 2 916 156 | 2 916 156 | 3 261 004 | 3 505 356 | 3 663 085 |
| Finance charges : Inter-Company | 57 809 | 60 572 | 67 721 | 74 435 | 74 435 | 74 469 | 77 741 | 81 238 |
| Other expenditure : Inter-Company | 22 079 | 22 861 | 39 684 | 71 942 | 71 942 | 73 719 | 77 402 | 80 892 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 79 889 | 83 433 | 107 406 | 146 377 | 146 377 | 148 188 | 155 143 | 162 130 |
| TOTAL EXPENDITURE | 2 073 497 | 2 348 798 | 2 723 935 | 3 062 533 | 3 062 533 | 3 409 192 | 3 660 499 | 3 825 215 |
| OPERATING SURPLUS / (DEFICIT) | 205 200 | 135 156 | 69 467 | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 205 200 | 135 156 | 69 467 | | | | | |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 205 200 | 135 156 | 69 467 | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 205 200 | 135 156 | 69 467 | | | | | |

JOHANNESBURG ROADS AGENCY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|------------------|------------------|------------------|----------------------|------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 4 001 | 4 015 | 6 685 | 4 491 | 4 491 | 4 689 | 4 900 | 5 110 |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | | | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 216 889 | 241 678 | 185 837 | 226 506 | 226 506 | 236 471 | 247 113 | 257 742 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 220 890 | 245 693 | 192 522 | 230 997 | 230 997 | 241 160 | 252 013 | 262 852 |
| Interest earned - outstanding debtors : Inter-Company | 17 930 | 38 499 | 37 584 | 10 505 | 10 505 | 10 625 | 10 750 | 11 234 |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | 896 443 | 1 103 170 | 1 169 926 | 1 293 374 | 1 293 374 | 1 324 279 | 1 382 973 | 1 445 581 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 914 373 | 1 141 669 | 1 207 510 | 1 303 879 | 1 303 879 | 1 334 904 | 1 393 723 | 1 456 815 |
| TOTAL REVENUE excluding capital grants/contr, | 1 135 263 | 1 387 362 | 1 400 032 | 1 534 876 | 1 534 876 | 1 576 064 | 1 645 736 | 1 719 667 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 548 730 | 679 527 | 733 392 | 750 708 | 750 708 | 779 073 | 813 352 | 849 953 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 35 361 | 40 938 | 50 751 | 58 700 | 58 700 | 61 283 | 64 041 | 66 794 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 10 916 | 5 811 | 9 621 | 81 169 | 81 169 | 82 966 | 86 617 | 90 515 |
| Contracted services | 193 183 | 339 008 | 224 620 | 444 573 | 444 573 | 457 548 | 477 683 | 499 178 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 242 305 | 149 660 | 194 446 | 143 138 | 143 138 | 151 146 | 157 793 | 164 894 |
| Losses | | | | 78 | 78 | 29 | 30 | 31 |
| DIRECT EXPENDITURE | 1 030 495 | 1 214 944 | 1 212 830 | 1 478 365 | 1 478 365 | 1 532 045 | 1 599 516 | 1 671 365 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 46 106 | | 44 661 | 56 511 | 56 511 | 44 019 | 46 220 | 48 302 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 46 106 | | 44 661 | 56 511 | 56 511 | 44 019 | 46 220 | 48 302 |
| TOTAL EXPENDITURE | 1 076 601 | 1 214 944 | 1 257 491 | 1 534 876 | 1 534 876 | 1 576 064 | 1 645 736 | 1 719 667 |
| OPERATING SURPLUS / (DEFICIT) | 58 662 | 172 418 | 142 541 | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 58 662 | 172 418 | 142 541 | | | | | |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 58 662 | 172 418 | 142 541 | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 58 662 | 172 418 | 142 541 | | | | | |

METROBUS
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 1 930 | 1 963 | 1 756 | 1 023 | 1 023 | 1 067 | 1 114 | 1 164 |
| Interest earned - outstanding debtors | | | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 107 919 | 96 775 | 67 187 | 73 369 | 73 369 | 95 938 | 100 159 | 104 667 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 109 849 | 98 738 | 68 943 | 74 392 | 74 392 | 97 005 | 101 273 | 105 831 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | 504 212 | 545 463 | 636 533 | 669 859 | 669 859 | 670 484 | 700 067 | 731 569 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 504 212 | 545 463 | 636 533 | 669 859 | 669 859 | 670 484 | 700 067 | 731 569 |
| TOTAL REVENUE excluding capital grants/contr, | 614 061 | 644 201 | 705 476 | 744 250 | 744 250 | 767 489 | 801 340 | 837 400 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 293 135 | 295 562 | 298 208 | 335 703 | 335 703 | 348 387 | 363 716 | 380 083 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 164 | 334 | 204 | | | | | |
| Depreciation and asset impairment | 75 792 | 59 819 | 68 657 | 61 835 | 61 835 | 64 494 | 67 332 | 70 362 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 126 534 | 159 501 | 147 126 | 139 646 | 139 646 | 141 695 | 147 929 | 154 586 |
| Contracted services | 7 383 | 7 772 | 14 173 | 42 431 | 42 431 | 44 414 | 46 368 | 48 455 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 98 032 | 80 069 | 81 624 | 100 737 | 100 737 | 104 304 | 108 893 | 113 793 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 601 040 | 603 057 | 609 992 | 680 352 | 680 352 | 703 294 | 734 238 | 767 279 |
| Finance charges : Inter-Company | 64 718 | 60 900 | 55 974 | 48 486 | 48 486 | 50 571 | 52 796 | 55 172 |
| Other expenditure : Inter-Company | 6 524 | 7 395 | 15 997 | 15 412 | 15 412 | 13 624 | 14 306 | 14 949 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 71 242 | 68 295 | 71 971 | 63 898 | 63 898 | 64 195 | 67 102 | 70 121 |
| TOTAL EXPENDITURE | 672 282 | 671 352 | 681 963 | 744 250 | 744 250 | 767 489 | 801 340 | 837 400 |
| OPERATING SURPLUS / (DEFICIT) | (58 221) | (27 151) | 23 513 | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (58 221) | (27 151) | 23 513 | | | | | |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (58 221) | (27 151) | 23 513 | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (58 221) | (27 151) | 23 513 | | | | | |

JOHANNESBURG CITY PARKS AND ZOO
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|------------------|------------------|----------------------|------------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 3 708 | 8 088 | 2 868 | 4 207 | 4 207 | 5 395 | 5 632 | 5 885 |
| Interest earned - external investments | | | | 3 188 | 3 188 | 3 344 | 3 491 | 3 648 |
| Interest earned - outstanding debtors | | | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | 737 022 | 1 655 084 | 885 155 | 805 | 805 | 551 | 576 | 602 |
| Other revenue | 160 694 | 405 669 | 201 704 | 48 435 | 48 435 | 59 601 | 62 219 | 65 013 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 901 424 | 2 068 841 | 1 089 727 | 56 635 | 56 635 | 68 891 | 71 918 | 75 148 |
| Interest earned - outstanding debtors : Inter-Company | | | | 37 900 | 37 900 | 39 922 | 41 723 | 43 601 |
| Other revenue : Inter-Company | | | | 114 878 | 114 878 | 97 886 | 102 780 | 107 406 |
| Transfers and subsidies received : Inter-Company | | | | 963 865 | 963 865 | 1 000 552 | 1 044 095 | 1 091 073 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | 1 116 643 | 1 116 643 | 1 138 360 | 1 188 598 | 1 242 080 |
| TOTAL REVENUE excluding capital grants/contr, | 901 424 | 2 068 841 | 1 089 727 | 1 173 278 | 1 173 278 | 1 207 251 | 1 260 516 | 1 317 228 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 480 872 | 1 014 368 | 593 394 | 614 400 | 614 400 | 637 615 | 665 670 | 695 625 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 4 537 | (914) | 6 956 | 4 397 | 4 397 | 4 679 | 4 885 | 5 105 |
| Depreciation and asset impairment | 21 679 | 44 698 | 20 127 | 28 770 | 28 770 | 30 048 | 31 370 | 32 782 |
| Finance charges | | | | 12 136 | 12 136 | 12 669 | 13 226 | 13 821 |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 8 777 | 8 777 | 8 971 | 9 366 | 9 787 |
| Contracted services | 40 616 | 84 273 | 63 215 | 292 577 | 292 577 | 299 055 | 312 213 | 326 263 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 305 944 | 872 798 | 403 964 | 179 698 | 179 698 | 187 606 | 195 861 | 204 675 |
| Losses | | | | 259 | 259 | 272 | 272 | 272 |
| DIRECT EXPENDITURE | 853 648 | 2 015 223 | 1 087 656 | 1 141 014 | 1 141 014 | 1 180 915 | 1 232 863 | 1 288 330 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 7 990 | 22 268 | 8 778 | 32 264 | 32 264 | 26 336 | 27 653 | 28 898 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 7 990 | 22 268 | 8 778 | 32 264 | 32 264 | 26 336 | 27 653 | 28 898 |
| TOTAL EXPENDITURE | 861 638 | 2 037 491 | 1 096 434 | 1 173 278 | 1 173 278 | 1 207 251 | 1 260 516 | 1 317 228 |
| OPERATING SURPLUS / (DEFICIT) | 39 786 | 31 350 | (6 707) | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 39 786 | 31 350 | (6 707) | | | | | |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 39 786 | 31 350 | (6 707) | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 39 786 | 31 350 | (6 707) | | | | | |

JOHANNESBURG DEVELOPMENT AGENCY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | | | | | | | |
| Other revenue | 77 372 | 71 504 | 79 292 | 80 353 | 80 353 | 82 596 | 87 531 | 91 470 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 77 372 | 71 504 | 79 292 | 80 353 | 80 353 | 82 596 | 87 531 | 91 470 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | 28 707 | 39 006 | 37 181 | 40 627 | 40 627 | 40 795 | 41 349 | 43 210 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 28 707 | 39 006 | 37 181 | 40 627 | 40 627 | 40 795 | 41 349 | 43 210 |
| TOTAL REVENUE excluding capital grants/contr, | 106 079 | 110 510 | 116 473 | 120 980 | 120 980 | 123 391 | 128 880 | 134 680 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 65 966 | 75 739 | 79 500 | 84 945 | 84 945 | 88 155 | 92 034 | 96 176 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 2 561 | 2 712 | 2 861 | 3 035 | 3 035 | 3 165 | 3 304 | 3 453 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | | | | | |
| Contracted services | 5 125 | 4 029 | 5 711 | 8 152 | 8 152 | 8 332 | 8 699 | 9 090 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 14 099 | 12 491 | 14 644 | 11 360 | 11 360 | 13 816 | 14 424 | 15 073 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 87 751 | 94 971 | 102 716 | 107 492 | 107 492 | 113 468 | 118 461 | 123 792 |
| Finance charges : Inter-Company | 6 959 | 7 369 | 7 180 | 6 525 | 6 525 | 6 864 | 7 207 | 7 531 |
| Other expenditure : Inter-Company | 11 369 | 8 170 | 6 577 | 6 963 | 6 963 | 3 059 | 3 212 | 3 357 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 18 328 | 15 539 | 13 757 | 13 488 | 13 488 | 9 923 | 10 419 | 10 888 |
| TOTAL EXPENDITURE | 106 079 | 110 510 | 116 473 | 120 980 | 120 980 | 123 391 | 128 880 | 134 680 |
| OPERATING SURPLUS / (DEFICIT) | | | | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | | | | | | | | |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | | | | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | | | | | | | | |

JOHANNESBURG PROPERTY COMPANY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 1 152 | 696 | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 9 477 | 34 204 | 15 650 | 81 594 | 81 594 | 85 103 | 88 848 | 92 846 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 10 629 | 34 900 | 15 650 | 81 594 | 81 594 | 85 103 | 88 848 | 92 846 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | 84 946 | 88 459 | 137 948 | 258 629 | 258 629 | 274 954 | 289 052 | 302 062 |
| Transfers and subsidies received : Inter-Company | 368 134 | 509 336 | 658 636 | 646 229 | 646 229 | 654 635 | 681 924 | 712 607 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 453 080 | 597 795 | 796 584 | 904 858 | 904 858 | 929 589 | 970 976 | 1 014 669 |
| TOTAL REVENUE excluding capital grants/contr, | 463 709 | 632 695 | 812 234 | 986 452 | 986 452 | 1 014 692 | 1 059 824 | 1 107 515 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 261 607 | 278 751 | 372 376 | 453 084 | 453 084 | 470 204 | 490 893 | 512 983 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | 9 074 | 8 537 | 11 342 | 14 133 | 14 133 | 14 741 | 15 390 | 16 082 |
| Finance charges | 2 289 | 1 422 | 1 077 | 4 526 | 4 526 | 4 721 | 4 929 | 5 151 |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 37 023 | 37 023 | 37 843 | 39 508 | 41 286 |
| Contracted services | 92 356 | 65 146 | 91 123 | 180 560 | 180 560 | 184 558 | 192 679 | 201 350 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 143 487 | 168 199 | 288 062 | 183 397 | 183 397 | 189 727 | 198 075 | 206 988 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 508 813 | 522 055 | 763 980 | 872 723 | 872 723 | 901 794 | 941 474 | 983 840 |
| Finance charges : Inter-Company | | 28 758 | 14 409 | 38 700 | 38 700 | 38 700 | 40 442 | 42 262 |
| Other expenditure : Inter-Company | | | | 75 029 | 75 029 | 74 198 | 77 908 | 81 413 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | | 28 758 | 14 409 | 113 729 | 113 729 | 112 898 | 118 350 | 123 675 |
| TOTAL EXPENDITURE | 508 813 | 550 813 | 778 389 | 986 452 | 986 452 | 1 014 692 | 1 059 824 | 1 107 515 |
| OPERATING SURPLUS / (DEFICIT) | (45 104) | 81 882 | 33 845 | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (45 104) | 81 882 | 33 845 | | | | | |
| Taxation | | | 15 192 | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (45 104) | 81 882 | 18 653 | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (45 104) | 81 882 | 18 653 | | | | | |

METROPOLITAN TRADING COMPANY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|------------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | | | | 38 422 | 38 422 | 40 074 | 41 838 | 43 720 |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | | | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | 15 373 | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 33 175 | | 26 643 | 13 277 | 13 277 | 13 848 | 14 458 | 15 108 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 33 175 | | 42 016 | 51 699 | 51 699 | 53 922 | 56 296 | 58 828 |
| Interest earned - outstanding debtors : Inter-Company | 17 000 | 23 548 | 34 942 | 30 925 | 30 925 | 32 700 | 32 342 | 33 801 |
| Other revenue : Inter-Company | 158 386 | 313 858 | 126 476 | 183 875 | 183 875 | 201 601 | 211 681 | 221 207 |
| Transfers and subsidies received : Inter-Company | 143 670 | 226 855 | 239 990 | 251 893 | 251 893 | 268 325 | 261 371 | 273 127 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 319 056 | 564 261 | 401 408 | 466 693 | 466 693 | 502 626 | 505 394 | 528 135 |
| TOTAL REVENUE excluding capital grants/contr, | 352 231 | 564 261 | 443 424 | 518 392 | 518 392 | 556 548 | 561 690 | 586 963 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 11 970 | 22 849 | 30 700 | 33 758 | 33 758 | 35 034 | 36 575 | 38 221 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 7 547 | 6 259 | | | | | | |
| Depreciation and asset impairment | 66 718 | 69 258 | 45 850 | 164 571 | 164 571 | 171 648 | 179 202 | 187 265 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 78 996 | 78 996 | 82 394 | 84 298 | 88 091 |
| Contracted services | 28 550 | 35 059 | 38 541 | 32 152 | 32 152 | 49 896 | 34 310 | 35 854 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | 60 105 | 224 394 | 254 865 | 22 864 | 22 864 | 24 654 | 25 739 | 26 897 |
| Losses | | | | 30 | 30 | 30 | 30 | 30 |
| DIRECT EXPENDITURE | 174 890 | 357 819 | 369 956 | 332 371 | 332 371 | 363 656 | 360 154 | 376 358 |
| Finance charges : Inter-Company | 129 377 | 140 728 | 166 419 | 148 186 | 148 186 | 155 892 | 162 907 | 170 238 |
| Other expenditure : Inter-Company | | | | 2 532 | 2 532 | 179 | 188 | 196 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 129 377 | 140 728 | 166 419 | 150 718 | 150 718 | 156 071 | 163 095 | 170 434 |
| TOTAL EXPENDITURE | 304 267 | 498 547 | 536 375 | 483 089 | 483 089 | 519 727 | 523 249 | 546 792 |
| OPERATING SURPLUS / (DEFICIT) | 47 964 | 65 714 | (92 951) | 35 303 | 35 303 | 36 821 | 38 441 | 40 171 |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 47 964 | 65 714 | (92 951) | 35 303 | 35 303 | 36 821 | 38 441 | 40 171 |
| Taxation | | 30 760 | 22 021 | 35 303 | 35 303 | 36 821 | 38 441 | 40 171 |
| OPERATING SURPLUS / (DEFICIT) - after tax | 47 964 | 34 954 | (114 972) | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 47 964 | 34 954 | (114 972) | | | | | |

JOBURG MARKET
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 47 992 | 53 609 | 54 814 | 65 467 | 65 467 | 68 283 | 71 287 | 74 495 |
| Interest earned - external investments | 265 | 265 | 262 | 11 000 | 11 000 | 11 473 | 11 978 | 12 517 |
| Interest earned - outstanding debtors | 8 667 | 11 443 | 12 101 | 358 | 358 | 373 | 389 | 407 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | 75 | 75 | 78 | 81 | 85 |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 375 590 | 414 037 | 421 249 | 431 426 | 431 426 | 449 978 | 469 777 | 490 917 |
| Gains | (7) | 426 | | | | | | |
| DIRECT REVENUE | 432 507 | 479 780 | 488 425 | 508 326 | 508 326 | 530 185 | 553 512 | 578 421 |
| Interest earned - outstanding debtors : Inter-Company | 19 027 | 17 135 | 22 496 | 22 496 | 22 496 | 23 464 | 24 496 | 25 598 |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | | | |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 19 027 | 17 135 | 22 496 | 22 496 | 22 496 | 23 464 | 24 496 | 25 598 |
| TOTAL REVENUE excluding capital grants/contr, | 451 534 | 496 916 | 510 922 | 530 822 | 530 822 | 553 649 | 578 008 | 604 019 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 136 012 | 141 874 | 148 060 | 161 471 | 161 471 | 167 572 | 174 945 | 182 818 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 55 | 8 364 | 8 671 | 612 | 612 | 3 029 | 3 163 | 3 306 |
| Depreciation and asset impairment | 23 439 | 30 691 | 32 106 | 26 928 | 26 928 | 28 085 | 29 321 | 30 641 |
| Finance charges | 4 062 | 650 | 214 | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 6 481 | 6 481 | 6 624 | 6 915 | 7 226 |
| Contracted services | 41 825 | 646 | 3 618 | 101 444 | 101 444 | 103 690 | 108 252 | 113 123 |
| Transfers and subsidies paid | | | | 788 | 788 | 822 | 858 | 897 |
| Other expenditure | 86 922 | 134 431 | 173 853 | 91 187 | 91 187 | 93 666 | 97 787 | 102 187 |
| Losses | | 4 762 | 745 | | | | | |
| DIRECT EXPENDITURE | 292 315 | 321 418 | 367 268 | 388 911 | 388 911 | 403 488 | 421 241 | 440 198 |
| Finance charges : Inter-Company | 3 759 | 2 457 | 1 517 | 1 397 | 1 397 | 850 | 1 517 | 1 585 |
| Other expenditure : Inter-Company | | | | 8 538 | 8 538 | 8 092 | 8 495 | 8 877 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 3 759 | 2 457 | 1 517 | 9 935 | 9 935 | 8 942 | 10 012 | 10 462 |
| TOTAL EXPENDITURE | 296 074 | 323 875 | 368 785 | 398 846 | 398 846 | 412 430 | 431 253 | 450 660 |
| OPERATING SURPLUS / (DEFICIT) | 155 460 | 173 041 | 142 137 | 131 976 | 131 976 | 141 219 | 146 755 | 153 359 |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 155 460 | 173 041 | 142 137 | 131 976 | 131 976 | 141 219 | 146 755 | 153 359 |
| Taxation | | 46 064 | 41 166 | 36 953 | 36 953 | 32 462 | 33 890 | 35 415 |
| OPERATING SURPLUS / (DEFICIT) - after tax | 155 460 | 126 977 | 100 971 | | | 108 757 | 112 865 | 117 944 |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 155 460 | 126 977 | 100 971 | 95 023 | 95 023 | 108 757 | 112 865 | 117 944 |

JOHANNESBURG SOCIAL HOUSING COMPANY
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| REVENUE by source | | | | | | | | |
| Property rates | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | |
| Service charges - water revenue | 762 | 755 | 503 | | | | | |
| Service charges - sanitation revenue | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | |
| Rental of facilities and equipment | 116 703 | 128 679 | 151 150 | 175 860 | 175 860 | 188 819 | 197 128 | 205 998 |
| Interest earned - external investments | | | | | | | | |
| Interest earned - outstanding debtors | | 5 894 | 8 575 | 7 660 | 7 660 | 7 990 | 8 340 | 8 716 |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | 11 781 | 7 617 | 13 574 | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 2 663 | 363 | 1 104 | 45 949 | 45 949 | 37 241 | 38 893 | 40 646 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 131 909 | 143 308 | 174 906 | 229 469 | 229 469 | 234 050 | 244 361 | 255 360 |
| Interest earned - outstanding debtors : Inter-Company | 11 230 | 7 889 | 5 316 | | | 9 171 | 9 584 | 10 015 |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | 14 807 | 26 941 | 19 098 | 19 900 | 19 900 | 14 355 | 14 970 | 15 641 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 26 037 | 34 830 | 24 414 | 19 900 | 19 900 | 23 526 | 24 554 | 25 656 |
| TOTAL REVENUE excluding capital grants/contr, | 157 946 | 178 138 | 199 320 | 249 369 | 249 369 | 257 576 | 268 915 | 281 016 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 43 883 | 52 079 | 115 086 | 127 282 | 127 282 | 132 091 | 137 903 | 144 109 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 17 465 | 73 900 | 52 596 | 28 107 | 28 107 | 29 314 | 30 600 | 31 977 |
| Depreciation and asset impairment | 1 351 | 804 | 1 235 | 1 430 | 1 430 | 1 491 | 1 557 | 1 627 |
| Finance charges | 1 320 | 1 248 | 1 173 | 1 536 | 1 536 | 1 602 | 1 672 | 1 747 |
| Bulk purchases | | | | | | | | |
| Other materials | | | | 28 | 28 | 29 | 30 | 31 |
| Contracted services | | | | 73 201 | 73 201 | 74 822 | 78 114 | 81 629 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | | | | 16 175 | 16 175 | 16 533 | 17 260 | 18 037 |
| Losses | 103 732 | 116 134 | 109 361 | | | | | |
| DIRECT EXPENDITURE | 167 751 | 244 165 | 279 451 | 247 759 | 247 759 | 255 882 | 267 136 | 279 157 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | | | | 1 610 | 1 610 | 1 694 | 1 779 | 1 859 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | | | | 1 610 | 1 610 | 1 694 | 1 779 | 1 859 |
| TOTAL EXPENDITURE | 167 751 | 244 165 | 279 451 | 249 369 | 249 369 | 257 576 | 268 915 | 281 016 |
| OPERATING SURPLUS / (DEFICIT) | (9 805) | (66 027) | (80 131) | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | (9 805) | (66 027) | (80 131) | | | | | |
| Taxation | | (10 372) | (371) | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | (9 805) | (55 655) | (79 760) | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | (9 805) | (55 655) | (79 760) | | | | | |

JOBURG CITY THEATRES
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 | 8 033 | 6 612 | 5 563 | 4 341 | 4 341 | 4 528 | 4 728 | 4 942 |
| Interest earned - external investments | 5 545 | 5 034 | 4 647 | 2 034 | 2 034 | 2 121 | 2 214 | 2 314 |
| Interest earned - outstanding debtors | | | | | | | | |
| Dividends received | | | | | | | | |
| Fines, penalties and forfeits | | | | | | | | |
| Licences and permits | | | | | | | | |
| Agency services | | | | | | | | |
| Transfers and subsidies received | | | | | | | | |
| Other revenue | 56 928 | 52 198 | 45 485 | 43 007 | 43 007 | 45 038 | 47 020 | 49 138 |
| Gains | | | | | | | | |
| DIRECT REVENUE | 70 506 | 63 843 | 55 695 | 49 382 | 49 382 | 51 687 | 53 962 | 56 394 |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | 8 668 | 8 668 | | | |
| Transfers and subsidies received : Inter-Company | 104 432 | 116 447 | 128 469 | 163 454 | 163 454 | 166 152 | 173 464 | 181 268 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | 104 432 | 116 447 | 128 469 | 172 122 | 172 122 | 166 152 | 173 464 | 181 268 |
| TOTAL REVENUE excluding capital grants/contr, | 174 938 | 180 290 | 184 164 | 221 504 | 221 504 | 217 839 | 227 426 | 237 662 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | 70 050 | 77 526 | 91 643 | 98 987 | 98 987 | 102 727 | 107 247 | 112 073 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | 21 | 46 | | | | | | |
| Depreciation and asset impairment | 1 352 | 1 641 | 1 998 | 2 374 | 2 374 | 2 477 | 2 586 | 2 703 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | 36 627 | 42 267 | 41 292 | 48 761 | 48 761 | 49 841 | 52 034 | 54 376 |
| Contracted services | 3 120 | 3 323 | 1 504 | 1 988 | 1 988 | 1 803 | 1 882 | 1 967 |
| Transfers and subsidies paid | 19 339 | 20 467 | 21 087 | 21 512 | 21 512 | 22 437 | 23 424 | 24 478 |
| Other expenditure | 39 060 | 37 879 | 36 865 | 43 090 | 43 090 | 38 201 | 39 882 | 41 677 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | 169 570 | 183 149 | 194 389 | 216 712 | 216 712 | 217 486 | 227 055 | 237 274 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | 4 597 | 4 231 | 5 741 | 4 792 | 4 792 | 353 | 371 | 388 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | 4 597 | 4 231 | 5 741 | 4 792 | 4 792 | 353 | 371 | 388 |
| TOTAL EXPENDITURE | 174 167 | 187 380 | 200 130 | 221 504 | 221 504 | 217 839 | 227 426 | 237 662 |
| OPERATING SURPLUS / (DEFICIT) | 770 | (7 090) | (15 966) | (0) | (0) | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | 770 | (7 090) | (15 966) | (0) | (0) | | | |
| Taxation | 276 | (1 896) | (4 311) | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | 495 | (5 193) | (11 654) | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | 495 | (5 193) | (11 654) | (0) | (0) | | | |

JOBURG TOURISM
MEDIUM TERM OPERATING BUDGET 2021/22 - 2023/24
Financial Performance (revenue and expenditure)

| Description | 2017/18 | 2018/19 | 2019/20 | Current year 2020/21 | | 2021/22 Medium Term Revenue & Expenditure Framework | | |
|---|-----------------|-----------------|-----------------|----------------------|-----------------|---|----------------------|----------------------|
| R thousand | Audited Outcome | Audited Outcome | Audited Outcome | Approved Budget | Adjusted Budget | Budget Year 2021/22 | Budget Yr +1 2022/23 | Budget Yr +2 2023/24 |
| | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 | R 000 |
| 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 received | | | | | | | | |
| Other revenue | | | | | | | | |
| Gains | | | | | | | | |
| DIRECT REVENUE | | | | | | | | |
| Interest earned - outstanding debtors : Inter-Company | | | | | | | | |
| Other revenue : Inter-Company | | | | | | | | |
| Transfers and subsidies received : Inter-Company | | | | | | 45 000 | 46 979 | 49 093 |
| Costing - Internal Revenue | | | | | | | | |
| Total Internal Transfers | | | | | | 45 000 | 46 979 | 49 093 |
| TOTAL REVENUE excluding capital grants/contr, | | | | | | 45 000 | 46 979 | 49 093 |
| EXPENDITURE by type | | | | | | | | |
| Employee related costs | | | | | | 10 965 | 11 447 | 11 962 |
| Remuneration of councillors | | | | | | | | |
| Debt impairment | | | | | | | | |
| Depreciation and asset impairment | | | | | | 736 | 768 | 802 |
| Finance charges | | | | | | | | |
| Bulk purchases | | | | | | | | |
| Other materials | | | | | | | | |
| Contracted services | | | | | | 4 000 | 4 176 | 4 364 |
| Transfers and subsidies paid | | | | | | | | |
| Other expenditure | | | | | | 26 457 | 27 621 | 28 864 |
| Losses | | | | | | | | |
| DIRECT EXPENDITURE | | | | | | 42 158 | 44 012 | 45 992 |
| Finance charges : Inter-Company | | | | | | | | |
| Other expenditure : Inter-Company | | | | | | 2 842 | 2 967 | 3 101 |
| Transfers and subsidies paid : Inter-Company | | | | | | | | |
| Costing - Internal Expenditure | | | | | | | | |
| Total Internal Transfers | | | | | | 2 842 | 2 967 | 3 101 |
| TOTAL EXPENDITURE | | | | | | 45 000 | 46 979 | 49 093 |
| OPERATING SURPLUS / (DEFICIT) | | | | | | | | |
| Capital Transfers Recognised | | | | | | | | |
| Transfers and subsidies - capital (National / Provincial) | | | | | | | | |
| Transfers and subsidies - capital (Other / External) | | | | | | | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) | | | | | | | | |
| Taxation | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) - after tax | | | | | | | | |
| Share of Surplus / (Deficit) of Associate | | | | | | | | |
| Share of Surplus / (Deficit) of Joint Venture | | | | | | | | |
| Share of Surplus / (Deficit) of Minorities | | | | | | | | |
| OPERATING SURPLUS / (DEFICIT) for the year | | | | | | | | |

Detail Capital 2021/22 – 2023/24

CITY OF JOHANNESBURG
MEDIUM CAPITAL BUDGET 2021/22 - 2023/24

| DEPARTMENT VOTE | 2021/22 BUDGET R 000 | 2021/22 - SOURCE OF FINANCE | | | | | | | 2022/23 BUDGET R 000 | 2023/24 BUDGET R 000 |
|--|----------------------------|---|-------------------------------|-------------------------------|--------------------------------|----------------------|----------------------|-----------------------|----------------------------|----------------------------|
| | | COJ Funding (Loans) 350 R 000 | CRR (Cash) 360 R 000 | Nat. Grant 374 R 000 | Prov. Grant 375 R 000 | USDG 373 R 000 | UISP 377 R 000 | Other 376 R 000 | | |
| | | | | | | | | | | |
| CORE ADMINISTRATION: | | | | | | | | | | |
| Economic Development | 12 880 | 12 880 | | | | | | | 500 | 500 |
| Environment and Infrastructure | 68 000 | 56 000 | 12 000 | | | | | | 84 500 | 92 500 |
| Transport | 399 591 | 311 334 | 32 000 | 56 257 | | | | | 1 097 660 | 1 217 482 |
| Community Development | 144 000 | 75 500 | 68 500 | | | | | | 132 635 | 95 400 |
| Health | 119 300 | 30 200 | 45 100 | | | 44 000 | | | 60 100 | 111 900 |
| Social Development | 76 200 | 71 300 | 4 900 | | | | | | 45 000 | |
| Group Forensic Investigation Services | 5 250 | | 5 250 | | | | | | 5 000 | |
| Office of the Ombudsman | 550 | | 550 | | | | | | 1 400 | 200 |
| City Manager | 613 334 | 329 546 | 283 788 | | | | | | 537 108 | 508 167 |
| Speaker: Legislative Arm of Council | 5 000 | | 5 000 | | | | | | 3 000 | 2 500 |
| Group Information and Communication Technology | 555 600 | 163 130 | 392 470 | | | | | | 325 600 | 395 600 |
| Group Finance | 28 000 | 23 000 | 5 000 | | | | | | 10 500 | |
| Group Corporate and Shared Services | 355 364 | 166 100 | 189 264 | | | | | | 206 111 | 54 703 |
| Housing | 1 158 759 | 4 650 | 128 696 | | | 629 038 | 396 375 | | 1 391 027 | 1 892 875 |
| Development Planning | 149 612 | 33 700 | 84 343 | 26 569 | | | | 5 000 | 155 700 | 197 000 |
| Public Safety | 169 365 | 119 615 | 49 750 | | | | | | 127 000 | 30 000 |
| TOTAL CORE ADMINISTRATION | 3 860 806 | 1 396 956 | 1 306 611 | 82 826 | | 673 038 | 396 375 | 5 000 | 4 182 841 | 4 598 827 |
| MUNICIPAL ENTITIES: | | | | | | | | | | |
| City Power | 949 823 | 175 345 | 10 000 | | | 100 000 | 200 000 | 464 478 | 958 953 | 876 133 |
| Johannesburg Water | 1 140 801 | 448 352 | 327 388 | | | 315 061 | 50 000 | | 1 166 806 | 1 013 300 |
| Pikitup | 179 704 | 179 704 | | | | | | | 99 186 | 180 236 |
| Johannesburg Roads Agency | 732 500 | 170 500 | 437 000 | | | 125 000 | | | 975 132 | 1 126 908 |
| Metrobus | 147 633 | 97 633 | 50 000 | | | | | | 90 293 | 50 322 |
| Johannesburg City Parks and Zoo | 102 700 | 19 000 | | | | | | 83 700 | 82 800 | 111 700 |
| Johannesburg Development Agency | 214 000 | 60 000 | 124 000 | 30 000 | | | | | 182 000 | 72 000 |
| Johannesburg Property Company | 56 658 | 56 658 | | | | | | | 129 907 | 850 |
| Metropolitan Trading Company | 33 500 | | 33 500 | | | | | | | |
| Joburg Market | 79 500 | 45 000 | 34 500 | | | | | | 67 500 | 93 500 |
| Johannesburg Social and Housing Company | 648 086 | 371 085 | 277 001 | | | | | | 596 121 | 665 177 |
| Joburg City Theatres | 11 767 | 11 767 | | | | | | | 12 627 | 13 195 |
| Joburg Tourism | | | | | | | | | | |
| TOTAL ME's | 4 296 672 | 1 635 044 | 1 293 389 | 30 000 | | 540 061 | 250 000 | 548 178 | 4 361 324 | 4 203 321 |
| TOTAL CITY OF JOHANNESBURG | 8 157 478 | 3 032 000 | 2 600 000 | 112 826 | | 1 213 099 | 646 375 | 553 178 | 8 544 165 | 8 802 148 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--|--|------------------------------------|----------------------|----------------------|----------------------|
| Economic Development | | | | | | | |
| Inner City Roadmap Economic Development Initiatives Renewal Inner City Intervention JOHANNESBURG F Regional | 4004 | Investment Property | Revenue Generating Unimproved Property | 3 000 | 3 000 | | |
| Mobile Opportunity Centre - Opportunity Seekers City-wide | 22678 | Computer Equipment | | 6 200 | 6 200 | | |
| Operational Capital | 2486 | Furniture and Office Equipment | | 4 680 | 3 680 | 500 | 500 |
| Sub Total | | | | | 12 880 | 500 | 500 |
| Environment and Infrastructure | | | | | | | |
| Air Quality Analyzers: Asset Management | 6366 | Information and Communication Infrastructure | Core Layers | 10 000 | | 5 000 | 5 000 |
| Braamfonteinspruit Upper Catchment (Alberts Farm and Botanical Gardens Upper Dams) | 6411 | Biological or Cultivated Assets | | 22 000 | 12 000 | 10 000 | |
| Development of Conservation Park LION PARK | 22303 | Storm water Infrastructure | Attenuation | 5 250 | | 250 | 5 000 |
| Development of Conservation Park SOUTH HILL (LION PARK area) | 22264 | Storm water Infrastructure | Attenuation | 5 250 | | 250 | 5 000 |
| Development of South Hills Eco Park | 23711 | | | 500 | | | 500 |
| Groundwater Exploration: Drilling and commissioning of boreholes | 22312 | Water Supply Infrastructure | Boreholes | 3 000 | 3 000 | | |
| Operational Capital : Office Furniture and Equipment | 2495 | Furniture and Office Equipment | | 18 000 | 8 000 | 5 000 | 5 000 |
| Pampoenstuit Catchment rehabilitation (Sundowner Dam Rehabilitation) | 3939 | Machinery and Equipment | | 11 000 | | 4 000 | 7 000 |
| Waste Management : Waste to Energy | 4053 | Biological or Cultivated Assets | | 15 000 | 5 000 | 5 000 | 5 000 |
| Waste Management: Biodigester | 22436 | Biological or Cultivated Assets | | 15 000 | 5 000 | 5 000 | 5 000 |
| Waste Management: Waste Sorting Facilities | 23792 | Biological or Cultivated Assets | | 70 000 | 25 000 | 20 000 | 25 000 |
| Waste Management: Waste Treatment and Disposal Capacity | 23791 | Biological or Cultivated Assets | | 70 000 | 10 000 | 30 000 | 30 000 |
| Sub Total | | | | | 68 000 | 84 500 | 92 500 |
| Transport | | | | | | | |
| PTF: Public Transport Facility in Sandton | 22688 | Transport Assets | | 500 | 500 | | |
| 2804_01_Rea Vaya BRT Guard Houses and Customer Care Centers | 23141 | Roads Infrastructure | Road Structures | 10 556 | 5 556 | | 5 000 |
| PTF: Redevelopment of Inner City Ranks | 22687 | Transport Assets | | 187 500 | 66 750 | 20 750 | 100 000 |
| 22783_00_Operational Capital | 22783 | Transport Assets | | 4 000 | 2 000 | 2 000 | |
| 22783_01_Computer Hardware | 23179 | Computer Equipment | | 1 500 | 750 | 750 | |
| 22783_02_Furniture | 23181 | Furniture and Office Equipment | | 1 500 | 750 | 750 | |
| 22783_03_Office Machines | 23182 | Machinery and Equipment | | 1 000 | 500 | 500 | |
| 2804_03_Bus Monitoring and Contract Management | 23104 | Roads Infrastructure | Road Structures | 119 855 | | 119 855 | |
| 2804_08_Rea Vaya New Bus Rapid Transit Phase 1C | 23140 | Roads Infrastructure | Road Structures | 979 113 | | 299 636 | 679 477 |
| 2804_14_Signage, Demarcation blocks and Corridor Road Markings | 23109 | Roads Infrastructure | Road Structures | 22 633 | 2 778 | 19 855 | |
| 2804_16_Rea Vaya BRT Phase 1C New Stations | 23129 | Roads Infrastructure | Road Furniture | 84 927 | 25 000 | 59 927 | |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|--|----------------|--------------------------------|------------------------------|------------------------------------|----------------------|----------------------|----------------------|
| 2804_19 Rea Vaya BRT Phase 1 A and 1 B Roadway Rehabilitation Project | 23301 | Roads Infrastructure | Roads | 59 927 | | 59 927 | |
| COMPL: Sidewalk Improvements: Tsiawelo Metrorail Station Link: Mhlaba / C Hani New Nodal Transport Facilities CHIAWELO D City Wide | 3931 | Roads Infrastructure | Roads | 25 000 | 5 000 | 20 000 | |
| Complete Streets: (KFW - German Development Bank): Orlando East to UJ Soweto Route | 22354 | Roads Infrastructure | Roads | 13 000 | 13 000 | | |
| Complete Streets: Deep South | 22791 | Roads Infrastructure | Roads | 35 000 | 5 000 | 30 000 | |
| Complete Streets: NMT links to public transport facilities in Orange Farm | 23703 | Roads Infrastructure | Roads | 13 400 | 1 000 | 5 000 | 7 400 |
| Complete Streets: NMT links to public transport facilities in Tshepisoong | 23702 | Roads Infrastructure | Roads | 16 000 | 1 000 | 5 000 | 10 000 |
| Complete Streets: NMT links to Railway Stations: Phefeni Station | 23699 | Roads Infrastructure | Roads | 13 400 | 1 000 | 5 000 | 7 400 |
| Complete Streets: Turfontein | 22790 | Roads Infrastructure | Roads | 28 000 | 5 000 | 23 000 | |
| PTF Small Public Transport Facility Design and Construction of Zola Public Transport Facility New Nodal Transport Facilities ZOLA D Regional | 4165 | Transport Assets | | 26 000 | 1 000 | 5 000 | 20 000 |
| PTF: Public Transport Stops in Cosmo City | 23697 | Roads Infrastructure | Roads | 11 000 | 1 000 | 5 000 | 5 000 |
| PTF: Small Public Transport Facilities: Tshepisoong | 3098 | Transport Assets | | 1 000 | 1 000 | | |
| PTF: Small Public Transport Facility Design and Construction of Kya Sand Superstop New Nodal Transport Facilities KYA SAND | 22674 | Transport Assets | | 65 000 | 30 000 | 5 000 | 30 000 |
| PTF: Transfer Facility: Lenasia Scholar Transport Interchange | 3338 | Transport Assets | | 1 000 | 1 000 | | |
| PTF: Upgrading of Rosebank Public Transport Facility | 22789 | Transport Assets | | 32 000 | 6 000 | 13 000 | 13 000 |
| PTF: Upgrading of Sunninghill Public Transport Facilities | 22786 | Transport Assets | | 1 000 | 1 000 | | |
| PTF:Small Public Transport Facility Design and Construction of Lakeside New Nodal Transport Facilities (Stops and Holding Facility) | 23694 | Roads Infrastructure | Roads | 8 000 | 1 000 | 2 000 | 5 000 |
| Purchase of buses (Rea Vaya:2018/19-20/20; and Metrobus: 2020/21) | 8787 | Transport Assets | | 800 000 | 169 084 | 295 710 | 335 206 |
| Rea Vaya Auto Fare Collection System (AFCS) | 23710 | Computer Equipment | | 122 923 | 22 923 | 100 000 | |
| Small: Public Transport Facility in Zakariya Park Region G | 4168 | Transport Assets | | 30 000 | 30 000 | | |
| Sub Total | | | | | 399 591 | 1 097 660 | 1 217 482 |
| Community Dev: Head Office | | | | | | | |
| Operational Capital JOHANNESBURG F | 2764 | Furniture and Office Equipment | | 1 900 | 500 | 600 | 800 |
| Security measures in facilities New Plant and Equipment BRAAMFONTEIN WERF F City Wide | 4231 | Community Assets | Community Facilities Centres | 15 435 | 3 000 | 4 435 | 8 000 |
| Sub Total | | | | | 3 500 | 5 035 | 8 800 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| Community Dev: Arts, Culture and Heritage | | | | | | | |
| ACH - Joburg Art Gallery Upgrade JOHANNESBURG F | 2895 | Community Assets | Community Facilities Galleries | 1 000 | 1 000 | | |
| ACH - Upgrading of Museum Africa and Precinct (Three houses, workers museum, Mary Fitzgerald Square) | 4129 | Community Assets | Community Facilities Museums | 29 000 | 9 000 | 5 000 | 15 000 |
| Operational Capital Arts and Culture New Information Technology JOHANNESBURG F | 4212 | Community Assets | Community Facilities Galleries | 1 900 | 500 | 600 | 800 |
| Sub Total | | | | | 10 500 | 5 600 | 15 800 |
| Community Dev: Libraries | | | | | | | |
| Lib. Library integrated system BRAAMFONTEIN WERF F | 3431 | Community Assets | Community Facilities Libraries | 18 000 | 5 000 | 5 000 | 8 000 |
| Lib.Johannesburg Library (Centre of Excellence) JOHANNESBURG F | 2213 | Community Assets | Community Facilities Libraries | 25 000 | 10 000 | 5 000 | 10 000 |
| Operational Capital Libraries New Information Technology JOHANNESBURG F | 4214 | Community Assets | Community Facilities Centres | 4 000 | 500 | 1 500 | 2 000 |
| Sub Total | | | | | 15 500 | 11 500 | 20 000 |
| Community Dev: Sport and Recreation | | | | | | | |
| Aqua - Construction of a new Cosmo City swimming pool New Community Centre COSMO CITY EXT.3 C Ward | 3704 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 42 000 | 15 000 | 27 000 | |
| Aqua - Construction of the IVORY PARK new swimming pool EXT.2 A Ward | 2316 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 18 000 | 18 000 | | |
| Construction of a new MPC in Mathollesville New Community Centre MATHOLLESVILLE C Regional | 8722 | Community Assets | Community Facilities Centres | 40 000 | 15 000 | 20 000 | 5 000 |
| Lehae MPC New Construction LEHAE G | 3666 | Community Assets | Community Facilities Centres | 32 000 | 4 000 | 18 000 | 10 000 |
| Minor works at various Comm Dev facilities | 22686 | Community Assets | Community Facilities Centres | 49 000 | 14 000 | 10 000 | 25 000 |
| Operational Capital Sports and Recreation New Information Technology JOHANNESBURG F | 4213 | Community Assets | Community Facilities Centres | 1 800 | 500 | 500 | 800 |
| Rec - Construction of the new multipurpose centre (Library included) at Kaalfontein(Ebony Park) New Community Centre KAALFONTEIN EXT.4 A Ward | 2233 | Community Assets | Community Facilities Centres | 55 000 | 30 000 | 20 000 | 5 000 |
| Rec- Construction of Drieziek MPC (ACH and Sports and Recreation) | 22675 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 38 000 | 18 000 | 15 000 | 5 000 |
| Sub Total | | | | | 114 500 | 110 500 | 50 800 |
| Health | | | | | | | |
| 03_22684_Hardware | 23555 | Computer Equipment | | 6 000 | 1 000 | 1 000 | 4 000 |
| 04_22684_ICT Infra-structure Upgrading | 23558 | Computer Equipment | | 3 000 | 3 000 | | |
| 07_22684_Software for E-Health Systems | 23551 | Computer Equipment | | 25 000 | 20 000 | 3 000 | 2 000 |
| 08_22684_Software for Environmental Health System | 23570 | Computer Equipment | | 8 000 | 4 000 | 2 000 | 2 000 |
| 10_22684_WAN & LAN Upgrade | 23550 | Computer Equipment | | 3 100 | 1 000 | 100 | 2 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--------------------------------|---|------------------------------------|----------------------|----------------------|----------------------|
| 2660_00_MINOR WORKS at various clinics across the City Renewal Clinic JOHANNESBURG F City Wide | 2660 | Community Assets | Community Facilities Clinics/Care Centres | 15 100 | 9 200 | 2 000 | 3 900 |
| 3370_00_Electricity Upgrades, Solar, Generators UPS's and Back-up Electricity for Health Facilities across the city New Clinic JOHANNESBURG F City Wide | 3370 | Community Assets | Community Facilities Clinics/Care Centres | 9 300 | 5 500 | 800 | 3 000 |
| AIRCONDITIONERS: Supply, install and renew airconditioners in Health Facilities across the city New Clinic JOHANNESBURG F City Wide | 3369 | Community Assets | Community Facilities Clinics/Care Centres | 500 | 300 | 100 | 100 |
| BULK FILING SYSTEMS FOR RECORDS, supply and installation in Health facilities and offices New Office Equipment JOHANNESBURG A City Wide | 3053 | Community Assets | Community Facilities Clinics/Care Centres | 1 000 | | | 1 000 |
| Freedom Park New Clinic DEVLAND EXT.30 G Ward | 3075 | Community Assets | Community Facilities Clinics/Care Centres | 3 000 | 2 000 | | 1 000 |
| Hikensile Clinic Renewal Clinic IVORY PARK EXT.9 A Ward | 2647 | Community Assets | Community Facilities Clinics/Care Centres | 3 300 | 2 000 | | 1 300 |
| Lawley Clinic Renewal Clinic LAWLEY G Regional | 3977 | Community Assets | Community Facilities Clinics/Care Centres | 22 000 | 2 000 | | 20 000 |
| Naledi clinic New Building NALEDI D | 3059 | Community Assets | Community Facilities Clinics/Care Centres | 44 000 | 44 000 | | |
| Operational Capital Spend for Health Renewal Operational Capex JOHANNESBURG F City Wide | 2656 | Community Assets | Community Facilities Clinics/Care Centres | 19 200 | 7 600 | 3 000 | 8 600 |
| PRINCESS Renewal Clinic PRINCESS C Ward | 3055 | Community Assets | Community Facilities Clinics/Care Centres | 22 000 | 2 000 | | 20 000 |
| Protea South Clinic Renewal Clinic PROTEA SOUTH EXT.1 G Ward | 2538 | Community Assets | Community Facilities Clinics/Care Centres | 61 800 | 12 700 | 48 100 | 1 000 |
| Rabie Ridge Clinic Renewal Clinic RABIE RIDGE A | 3068 | Community Assets | Community Facilities Clinics/Care Centres | 22 000 | 2 000 | | 20 000 |
| Security Installation at Health Facilities across the City | 23568 | Computer Equipment | | 1 000 | | | 1 000 |
| Waiting area seating for facilities across the city New Furniture BRAAMFONTEIN WERF EXT.1 F City Wide | 3536 | Furniture and Office Equipment | | 1 000 | | | 1 000 |
| Zandspruit New Clinic ZANDSPRUIT EXT.4 C Ward 114 (Acquisition of land, layout and design and construction of buildings etc) | 2595 | Community Assets | Community Facilities Clinics/Care Centres | 21 000 | 1 000 | | 20 000 |
| Sub Total | | | | | 119 300 | 60 100 | 111 900 |
| Social Development | | | | | | | |
| Betrans New Multi Purpose Center | 23053 | Community Assets | Community Facilities Centres | 55 000 | 35 000 | 20 000 | |
| Furniture NORTHERN FARM ,FLEURHOFF AND EIKENHOFF FARM | 23230 | Furniture and Office Equipment | | 1 000 | 1 000 | | |
| Minor Upgrades of all Social Development Facilities in all the Regions | 3805 | Community Assets | Community Facilities Centres | 1 000 | 1 000 | | |
| Operational Capital : Equipment and Machinery for Agricultural and Food Resilience(Tractor,Rippers and planters) | 23151 | Community Assets | Community Facilities Centres | 3 300 | 3 300 | | |
| Operational capital renewal- Operationalise Substance Abuse Directorate | 3837 | Community Assets | Community Facilities Clinics/Care Centres | 2 400 | 2 400 | | |
| Refurbishment of the Yetta Nethan Community Centre ORLANDO WEST D | 2803 | Community Assets | Community Facilities Centres | 45 000 | 20 000 | 25 000 | |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--------------------------------|------------------------------|------------------------------------|----------------------|----------------------|----------------------|
| Shelter for GBV in Region G (Orange farm) | 23726 | Community Assets | Community Facilities Centres | 1 500 | 1 500 | | |
| Shelters for Displaced People Region F | 3700 | Community Assets | Community Facilities Centres | 12 000 | 12 000 | | |
| Sub Total | | | | | 76 200 | 45 000 | |
| Group Forensic Investigation Services | | | | | | | |
| GFIS: Operational Capital | 5300 | Furniture and Office Equipment | | 250 | 250 | | |
| Information Management Centre Johannesburg | 3810 | Machinery and Equipment | | 10 000 | 5 000 | 5 000 | |
| Sub Total | | | | | 5 250 | 5 000 | |
| Office of the Ombudsman | | | | | | | |
| Case Management System | 22429 | Computer Equipment | | 1 000 | | 1 000 | |
| Computers | 23559 | Computer Equipment | | 1 150 | 550 | 400 | 200 |
| Sub Total | | | | | 550 | 1 400 | 200 |
| City Manager | | | | | | | |
| 23705_00_Orange Farm and surrounds Turnkey Projects | 23705 | Roads Infrastructure | Road Structures | 635 427 | 240 000 | 175 000 | 220 427 |
| 23775_00_Ivory Park and surrounds Turnkey projects | 23775 | Roads Infrastructure | Road Structures | 331 333 | 124 008 | 95 000 | 112 325 |
| 23776_00_Kliptown and surrounds Turnkey projects | 23776 | Roads Infrastructure | Roads | 196 711 | 50 000 | 61 711 | 85 000 |
| CONV - Conversion of Open Drains to underground storm water system/Covered Drains in Orange Farm. Renewal Stormwater Management Projects ORANGE FARM G Ward | 3788 | Storm water Infrastructure | Drainage Collection | 140 000 | 45 000 | 95 000 | |
| MISCL - Tarring of Gravel Roads: Kaalfontein. New Roads: Construction and Upgrades KAALFONTEIN EXT.2 A Ward | 4206 | Roads Infrastructure | Roads | 90 000 | 30 000 | 30 000 | 30 000 |
| MISCL - Tarring of Gravel Roads: Orange Farm and Surrounding Areas. New Roads: Construction and Upgrades ORANGE FARM G Ward | 2393 | Roads Infrastructure | Roads | 214 946 | 74 946 | 80 000 | 60 000 |
| Operational Capital: New Operational Capex JOHANNESBURG F City Wide | 2487 | Furniture and Office Equipment | | 1 192 | 380 | 397 | 415 |
| PTF: Small Public Transport Facilities: Orange Farm Ext 7 (Region G) | 3925 | Transport Assets | | 49 000 | 49 000 | | |
| Sub Total | | | | | 613 334 | 537 108 | 508 167 |
| Speaker: Legislative Arm of the Council | | | | | | | |
| Tools of Trade (New Councillors 270) for staff, councillors, and governance structures in the legislature for computers, printers | 6682 | Furniture and Office Equipment | | 10 500 | 5 000 | 3 000 | 2 500 |
| Sub Total | | | | | 5 000 | 3 000 | 2 500 |
| Group Information, Communication Technology | | | | | | | |
| ICT: Infrastructure End User Computer Hardware | 3847 | Computer Equipment | | 85 000 | 40 000 | 25 000 | 20 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--|--|------------------------------------|----------------------|----------------------|----------------------|
| ICT-infrastructure upgrading | 3808 | Computer Equipment | | 230 000 | 110 000 | 60 000 | 60 000 |
| Micosoft Licences | 22240 | Intangible Assets | Licences and Rights Computer Software and Applications | 390 000 | 140 000 | 125 000 | 125 000 |
| Non Sap Application (Johannesburg) Modernization & Optimization Johannesburg City Wide | 4149 | Intangible Assets | Licences and Rights Computer Software and Applications | 25 000 | 15 000 | 10 000 | |
| Operational Capital - GICT & IM New Operational Capex JOHANNESBURG F City Wide | 2491 | Furniture and Office Equipment | | 1 800 | 600 | 600 | 600 |
| SAP & Non-SAP Archiving JOHANNESBURG F City Wide | 3807 | Intangible Assets | Licences and Rights Computer Software and Applications | 90 000 | 90 000 | | |
| Sap software Upgrade/re-implementation to latest SAP version Renewal Computer Software JOHANNESBURG F City Wide | 4146 | Intangible Assets | Licences and Rights Computer Software and Applications | 70 000 | 50 000 | 20 000 | |
| Smart City Enablement New Computer Software JOHANNESBURG F City Wide | 3815 | Intangible Assets | Licences and Rights Computer Software and Applications | 50 000 | 15 000 | 15 000 | 20 000 |
| Strategic SAP Update Renewal Computer Software JOHANNESBURG F City Wide | 3811 | Intangible Assets | Licences and Rights Computer Software and Applications | 90 000 | | | 90 000 |
| Upgrading of Security Hardware Equipment Johannesburg | 2909 | Computer Equipment | | 65 000 | 25 000 | 20 000 | 20 000 |
| WAN & LAN Upgrade JOHANNESBURG City Wide | 3809 | Computer Equipment | | 70 000 | 30 000 | 20 000 | 20 000 |
| WIFI Rollout | 22669 | Computer Equipment | | 110 000 | 40 000 | 30 000 | 40 000 |
| Sub Total | | | | | 555 600 | 325 600 | 395 600 |
| Group Finance | | | | | | | |
| Capital Enhancement System Renewal Computer Software JOHANNESBURG F City Wide | 3825 | Computer Equipment | | 8 000 | 8 000 | | |
| New Office Equipment and Furniture City Wide | 3080 | Information and Communication Infrastructure | Capital Spares | 10 000 | 5 000 | 5 000 | |
| Operational Capital-Look and Feel Project | 2489 | Computer Equipment | | 15 500 | 10 000 | 5 500 | |
| Valuation Roll System | 23371 | Intangible Assets | Licences and Rights Unspecified | 5 000 | 5 000 | | |
| Sub Total | | | | | 28 000 | 10 500 | |
| Group Corporate and Shared Services | | | | | | | |
| 3864_02_Procurement of fleet - SHELA: Red fleet (Fire Engines) | 22718 | Transport Assets | | 319 364 | 180 264 | 106 000 | 33 100 |
| 3864_03_Procurement of fleet - SHELA: Specialised vehicles | 22720 | Machinery and Equipment | | 283 714 | 162 000 | 100 111 | 21 603 |
| Essential work tools for GHCM employees | 23320 | Information and Communication Infrastructure | Data Centres | 4 100 | 4 100 | | |
| Essential work tools for SHELA & FCM | 23733 | Machinery and Equipment | | 7 000 | 7 000 | | |
| Logistics Unit - Apple Macintosh Computers and Software | 23738 | Computer Equipment | | 2 000 | 2 000 | | |
| Sub Total | | | | | 355 364 | 206 111 | 54 703 |
| Housing | | | | | | | |
| Braamfischerville Ext 12&13: C Ward | 2565 | Roads Infrastructure | Roads | 94 075 | 15 500 | 16 275 | 62 300 |
| Bramfischerville Ext 7 & 8 | 6571 | Other Assets | Housing Social Housing | 61 188 | 11 188 | 20 000 | 30 000 |
| Central Park | 23798 | Other Assets | Housing Social Housing | 20 000 | 5 000 | 5 000 | 10 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|-----------------------------|---|------------------------------------|----------------------|----------------------|----------------------|
| COSMO CITY PHASE 2 (MALIBONGWE RIDGE) | 3456 | Water Supply Infrastructure | Bulk Mains | 186 750 | 40 000 | 46 750 | 100 000 |
| Diepkloof Hostel Renewal Bulk Infrastructure DIEPKLOOF EXT.10 D Ward | 2893 | Other Assets | Housing Social Housing | 20 000 | 10 000 | | 10 000 |
| Drieziek Ext.3 | 3207 | Roads Infrastructure | Roads | 65 000 | 10 000 | 20 000 | 35 000 |
| Drieziek Ext.4 | 6581 | Roads Infrastructure | Roads | 50 000 | 10 000 | 20 000 | 20 000 |
| Drieziek Ext.5 | 3208 | Roads Infrastructure | Roads | 55 000 | 10 000 | 20 000 | 25 000 |
| Dube Hostel Renewal Building Alterations DUBE EXT.2 D Ward | 2751 | Other Assets | Housing Social Housing | 65 000 | 15 000 | 30 000 | 20 000 |
| Elias Motsoaledi Ext1 Township Development (Region D - Ward 24) | 3184 | Other Assets | Housing Social Housing | 185 000 | 45 000 | 65 000 | 75 000 |
| Ennerdale South | 3211 | Roads Infrastructure | Roads | 70 000 | 10 000 | 20 000 | 40 000 |
| Finetown Proper -Region G | 3203 | Other Assets | Housing Social Housing | 70 000 | 10 000 | 20 000 | 40 000 |
| Fleurhof Mixed Development | 2683 | Other Assets | Housing Social Housing | 148 720 | 30 000 | 38 720 | 80 000 |
| Formalisation of informal settlements (UISP) | 23409 | Other Assets | Housing Social Housing | 1 446 338 | 446 375 | 484 888 | 515 075 |
| Goudrand Rental Development | 2889 | Other Assets | Housing Social Housing | 120 000 | 20 000 | 20 000 | 80 000 |
| Helen Josephs Refurbishment and Upgrading of Women's Hostel Renewal Building Alterations ALEXANDRA EXT.52 E Ward | 2771 | Other Assets | Housing Social Housing | 70 000 | 20 000 | 20 000 | 30 000 |
| Hostel | 23799 | Other Assets | Housing Social Housing | 1 000 | | | 1 000 |
| Hostels Reimagining | 23751 | Other Assets | Housing Social Housing | 1 000 | | | 1 000 |
| Inner City Upgrading (Transitional/Emergency and Rental Stock) Renewal Rental Flats JOHANNESBURG F Regional | 2548 | Other Assets | Housing Social Housing | 120 696 | 33 696 | 15 000 | 72 000 |
| Kanana Park Ext 1 | 3197 | Roads Infrastructure | Road Structures | 50 000 | 10 000 | 20 000 | 20 000 |
| Kanana Park Ext 2 | 22115 | Community Assets | Community Facilities Clinics/Care Centres | 50 000 | 10 000 | 20 000 | 20 000 |
| Kanana Park Ext 3,4 & 5 | 3204 | Roads Infrastructure | Roads | 50 000 | 10 000 | 20 000 | 20 000 |
| Klipspruit/Kliptown New Bulk Infrastructure (Housing project around the Walter Sisulu Square) KLIPSPRUIT D Ward | 3185 | Investment Properties | Non-revenue Generating Improved Property | 340 000 | 85 000 | 190 000 | 65 000 |
| Lakeside Ext 1, 3 & 5 | 2733 | Roads Infrastructure | Roads | 61 000 | 10 000 | 20 000 | 31 000 |
| Land Acquisition for Housing Developments City Wide | 4255 | Other Assets | Housing Social Housing | 10 000 | 10 000 | | |
| Lehae Ext 1 | 3186 | Electrical Infrastructure | MV Networks | 122 000 | 30 000 | 40 000 | 52 000 |
| Lufhereng Mixed Development (Bulk, Link & Internal Infrastructure Roads, Storm Water Management Systems, Sewer & Water for 24 000 houses) | 2566 | Roads Infrastructure | Roads | 185 000 | 50 000 | 55 000 | 80 000 |
| Madala Hostel Redevelopment | 22183 | Water Supply Infrastructure | Bulk Mains | 70 000 | 50 000 | 10 000 | 10 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--------------------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| Mathollesville Proper | 2891 | Water Supply Infrastructure | Bulk Mains | 10 000 | 10 000 | | |
| Meadowlands Hostel Renewal Building Alterations MEADOWLANDS D Ward | 2752 | Other Assets | Housing Social Housing | 60 000 | 20 000 | 20 000 | 20 000 |
| Old Age Rental | 23750 | Other Assets | Housing Social Housing | 1 000 | | | 1 000 |
| Operational capital (HS) New Operational Capex BRAAMFONTEIN WERF F City Wide | 2492 | Furniture and Office Equipment | | 9 100 | 2 000 | 2 100 | 5 000 |
| Recovery of Housing Estate | 23752 | Other Assets | Housing Social Housing | 1 000 | | | 1 000 |
| Refurbishment and Upgrading of M2 Hostel Renewal Building Alterations ALEXANDRA EXT.52 E | 2769 | Other Assets | Housing Social Housing | 10 000 | | | 10 000 |
| Riverside View ext 28 (Diepsloot ext 12) | 3457 | Water Supply Infrastructure | Distribution Points | 80 000 | 30 000 | 20 000 | 30 000 |
| Site and Services - Formalisation of informal settlements across the City. Renewal Bulk Infrastructure JOHANNESBURG F City Wide | 2755 | Water Supply Infrastructure | Bulk Mains | 90 000 | 10 000 | | 80 000 |
| South Hills Housing Mixed Development | 2671 | Roads Infrastructure | Roads | 150 000 | 30 000 | 40 000 | 80 000 |
| Southern Farms Mega Mixed Development | 23334 | Water Supply Infrastructure | Bulk Mains | 40 000 | 10 000 | 20 000 | 10 000 |
| Stock, Flats and Old-Age Home Upgrading | 22758 | Other Assets | Housing Social Housing | 102 294 | 20 000 | 12 294 | 70 000 |
| Tshepisoong Proper | 2274 | Roads Infrastructure | Roads | 50 000 | 10 000 | 20 000 | 20 000 |
| Vlakfontein Ext 3 | 3202 | Other Assets | Housing Social Housing | 51 500 | 10 000 | 20 000 | 21 500 |
| Sub Total | | | | | 1 158 759 | 1 391 027 | 1 892 875 |
| Development Planning | | | | | | | |
| _Brixton Social Cluster | 22245 | Community Assets | Community Facilities Stalls | 68 000 | 46 000 | 22 000 | |
| Fordsburg PEU | 22361 | Roads Infrastructure | Road Furniture | 38 500 | | 2 500 | 36 000 |
| Ghandi Square East | 22363 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 30 000 | 30 000 | | |
| Inner City Partnership Fund | 22365 | Intangible Assets | Licences and Rights Unspecified | 86 500 | 16 500 | 40 000 | 30 000 |
| Innecity Core PEU (Including the Southern Parts) | 22345 | Roads Infrastructure | Road Furniture | 62 000 | 2 000 | 25 000 | 35 000 |
| Jabulani Precinct Upgrades | 22263 | Roads Infrastructure | Road Furniture | 46 569 | 26 569 | 15 000 | 5 000 |
| Mayfair PEU | 22362 | Roads Infrastructure | Road Furniture | 40 000 | | 2 000 | 38 000 |
| New Turfontein Clinic & Multi-purpose center | 22195 | Community Assets | Community Facilities Clinics/Care Centres | 56 843 | 21 843 | 35 000 | |
| Newtown UDF Implementation | 22845 | Community Assets | Community Facilities Centres | 20 500 | | 2 500 | 18 000 |
| Operating Capital: DPUM Renewal Operational Capex BRAAMFONTEIN WERF F City Wide | 2555 | Community Assets | Community Facilities Public Open Space | 13 400 | 6 700 | 6 700 | |
| Soweto SAF Priority Precinct | 23707 | | | 12 000 | | 2 000 | 10 000 |
| Watt Street Precinct, Wynberg | 22255 | Roads Infrastructure | Roads | 28 000 | | 3 000 | 25 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--|---|------------------------------------|----------------------|----------------------|----------------------|
| Sub Total | | | | | 149 612 | 155 700 | 197 000 |
| Public Safety: Head Office | | | | | | | |
| 3251_00_ Upgrading of Weighbridges at Licensing Testing Centres | 3251 | Machinery and Equipment | | 1 500 | 1 500 | | |
| Construction of a business desk at Midrand (One Stop shop for corporate clients) | 6662 | Other Assets | Operational Buildings Municipal Offices | 110 000 | 50 000 | 30 000 | 30 000 |
| Integrated Intelligent Operational Centre (IIOC) | 22438 | Computer Equipment | | 35 000 | 20 000 | 15 000 | |
| Office Furniture | 23394 | Furniture and Office Equipment | | 1 000 | 1 000 | | |
| Operational Capital: (JMPD) New Operational Capex BRAAMFONTEIN WERF F City Wide | 2494 | Furniture and Office Equipment | | 900 | 900 | | |
| Standby generators, air conditioner s and office equipment | 22756 | Machinery and Equipment | | 2 000 | 2 000 | | |
| Sub Total | | | | | 75 400 | 45 000 | 30 000 |
| Public Safety: EMS | | | | | | | |
| Building of EMS training academy for the City of Johannesburg New Building LEHAE EXT.1 G City Wide | 3160 | Information and Communication Infrastructure | Core Layers | 30 000 | 20 000 | 10 000 | |
| Equipment cache for Urban Search and Rescue (New technology) New Plant and Equipment MARTINDALE B City Wide | 2221 | Machinery and Equipment | | 15 000 | 10 000 | 5 000 | |
| Fire and Rescue Equipment Replacement Program Martindale C City Wide | 3652 | Machinery and Equipment | | 20 000 | 10 000 | 10 000 | |
| New Fire Station - Central Fire Station MARSHALLS TOWN F Ward | 2673 | Machinery and Equipment | | 40 000 | 20 000 | 20 000 | |
| Sub Total | | | | | 60 000 | 45 000 | |
| Public Safety: JMPD | | | | | | | |
| CCTV for the protection of City of Johannesburg Council owned property. New Plant and Equipment CITY AND SUBURBAN EXT.9 F City Wide | 2348 | Other Assets | Operational Buildings Municipal Offices | 4 000 | 4 000 | | |
| Electronic Enforcement(E-Citation) | 23396 | Computer Equipment | | 20 250 | 10 250 | 10 000 | |
| New Radio Communication system New Plant and Equipment CITY AND SUBURBAN EXT.6 F | 2537 | Machinery and Equipment | | 29 715 | 14 715 | 15 000 | |
| Operational Capex: Computers for Regional Commnders New Operational Capex JOHANNESBURG E City Wide | 4237 | Machinery and Equipment | | 4 000 | 2 000 | 2 000 | |
| Supply Firearms to the JMPD new recruits Renewal Plant and Equipment CITY AND SUBURBAN EXT.6 F City Wide | 2684 | Machinery and Equipment | | 13 000 | 3 000 | 10 000 | |
| Sub Total | | | | | 33 965 | 37 000 | |
| City Power | | | | | | | |
| 2756_01_ Installation of new public lighting: Group luminaire replacement | 22840 | Electrical Infrastructure | MV Networks | 90 000 | 30 000 | 25 000 | 35 000 |
| 2756_02_ Installation of new public lighting: Street lights (City Wide) | 22839 | Electrical Infrastructure | LV Networks | 75 000 | 30 000 | 25 000 | 20 000 |
| All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide | 4114 | Electrical Infrastructure | LV Networks | 25 000 | 5 000 | 10 000 | 10 000 |
| Aquire servitudes and sub station sites New Transmission Line REUVEN F City Wide | 2379 | Electrical Infrastructure | HV Substations | 9 000 | 2 000 | 3 500 | 3 500 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|---------------------------|--------------------------------------|------------------------------------|----------------------|----------------------|----------------------|
| Electrification of Mega Projects | 22682 | Electrical Infrastructure | Power Plants | 100 000 | 100 000 | | |
| Electrification of various Informal Settlements - City Wide | 4280 | Electrical Infrastructure | HV Substations | 650 000 | 200 000 | 200 000 | 250 000 |
| Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide | 2910 | Electrical Infrastructure | MV Networks | 87 500 | 22 500 | 30 000 | 35 000 |
| Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT.30 C Regional | 2448 | Electrical Infrastructure | HV Substations | 70 000 | 20 000 | 25 000 | 25 000 |
| Emergency work Renewal Medium Voltage Network REUVEN F City Wide | 2466 | Electrical Infrastructure | MV Networks | 70 000 | 20 000 | 25 000 | 25 000 |
| Establish new 88/11 kV substation at Ruimsig A New Bulk Infrastructure RUIMSIG C | 2791 | Electrical Infrastructure | HV Substations | 172 500 | 60 000 | 67 500 | 45 000 |
| Hurst Hill Sub-station refurbishment Renewal Bulk Infrastructure HURST HILL B Regional | 4071 | Electrical Infrastructure | HV Substations | 95 000 | 30 000 | 40 000 | 25 000 |
| Install new IED's in substations Renewal Protection REUVEN F City Wide | 2757 | Electrical Infrastructure | HV Substations | 60 000 | 15 000 | 25 000 | 20 000 |
| Install statistical meters on all distributors New Load Management REUVEN F City Wide | 3282 | Electrical Infrastructure | LV Networks | 120 000 | 50 000 | 50 000 | 20 000 |
| Installation of new service connections New Service Connections ALEXANDRA EXT.63 E Regional | 2202 | Community Assets | Community Facilities Parks | 24 500 | 8 000 | 8 000 | 8 500 |
| Installation of new service connections New Service Connections HALFWAY HOUSE EXT.74 E Regional | 2259 | Electrical Infrastructure | HV Transmission Conductors | 24 500 | 8 000 | 8 000 | 8 500 |
| Integrated security, fire detection & suppression systems for major substations. Including fibre optic links (+- 50 % of budget). New Security Equipment REUVEN F City Wide | 2336 | Other Assets | Operational Buildings Capital Spares | 37 500 | 10 000 | 12 500 | 15 000 |
| Lutz: Establish new 88/11 kV cabling New Bulk Infrastructure HONEYDEW MANOR EXT.11 C Ward | 2341 | Electrical Infrastructure | HV Substations | 65 000 | 35 000 | 30 000 | |
| Mobile sub-station | 22841 | Electrical Infrastructure | HV Substations | 66 319 | 23 819 | 17 500 | 25 000 |
| New Service Connections HURST HILL B Regional | 2264 | Electrical Infrastructure | LV Networks | 24 000 | 7 500 | 8 000 | 8 500 |
| New service connections New Service Connections BERE A F Regional | 2203 | Community Assets | Community Facilities Parks | 24 000 | 7 500 | 8 000 | 8 500 |
| New service connections New Service Connections FERNDAL EXT.25 B Regional | 2260 | Electrical Infrastructure | MV Networks | 22 500 | 7 000 | 7 500 | 8 000 |
| New service connections New Service Connections ROODEPOORT EXT.2 C Regional | 2261 | Electrical Infrastructure | LV Networks | 22 500 | 7 000 | 7 500 | 8 000 |
| New Service Connections REUVEN F Regional | 2263 | Electrical Infrastructure | LV Networks | 19 525 | 6 025 | 6 500 | 7 000 |
| Operating Capital New Operational Capex REUVEN F City Wide | 2612 | Electrical Infrastructure | MV Networks | 90 000 | 20 000 | 40 000 | 30 000 |
| Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional | 2253 | Electrical Infrastructure | MV Substations | 10 000 | | 10 000 | |
| Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional | 2337 | Electrical Infrastructure | LV Networks | 15 000 | 5 000 | 10 000 | |
| Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional | 2338 | Electrical Infrastructure | MV Substations | 30 000 | 10 000 | 15 000 | 5 000 |
| Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide | 2748 | Electrical Infrastructure | HV Substations | 30 500 | 5 500 | 10 000 | 15 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|--|-----------------------------|------------------------------------|----------------------|----------------------|----------------------|
| Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide | 3272 | Electrical Infrastructure | LV Networks | 82 893 | 32 260 | 30 000 | 20 633 |
| Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide | 2465 | Electrical Infrastructure | LV Networks | 20 000 | 10 000 | 10 000 | |
| Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT.30 C City Wide | 2285 | Electrical Infrastructure | MV Networks | 37 000 | 5 000 | 12 000 | 20 000 |
| Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional | 2339 | Electrical Infrastructure | MV Networks | 47 109 | 7 109 | 15 000 | 25 000 |
| Revenue Generation Efficiency Project. Pre-paid system installation of semi automated pre-paid & automated pre paid (smart meters) Renewal Service Connections REUVEN F City Wide | 2920 | Electrical Infrastructure | LV Networks | 110 000 | 50 000 | 30 000 | 30 000 |
| RTU installations New SCADA REUVEN F City Wide | 2228 | Information and Communication Infrastructure | Core Layers | 55 000 | 10 000 | 10 000 | 35 000 |
| Telecommunications, Fibre optic installations and upgrades Renewal SCADA REUVEN F Regional | 2906 | Information and Communication Infrastructure | Capital Spares | 45 000 | 10 000 | 15 000 | 20 000 |
| Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide | 2798 | Electrical Infrastructure | Capital Spares | 65 000 | 20 000 | 35 000 | 10 000 |
| Upgrade John Ware sub station Renewal Bulk Infrastructure FORDSBURG F Regional | 2428 | Electrical Infrastructure | HV Substations | 128 599 | 43 646 | 54 953 | 30 000 |
| Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional | 4113 | Electrical Infrastructure | MV Networks | 29 464 | 6 964 | 7 500 | 15 000 |
| Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide | 3083 | Electrical Infrastructure | LV Networks | 35 000 | 10 000 | 15 000 | 10 000 |
| | | | | | | | |
| Sub Total | | | | | 949 823 | 958 953 | 876 133 |
| Johannesburg Water: Water | | | | | | | |
| 2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto) | 2197 | Water Supply Infrastructure | Distribution | 536 180 | 236 864 | 194 216 | 105 100 |
| 2226_00_Operational Capital: Operations and Maintenance | 2226 | Water Supply Infrastructure | Capital Spares | 173 000 | 66 000 | 47 000 | 60 000 |
| 2231_00_Operational Capital: Corporate Requirements of Johannesburg Water | 2231 | Water Supply Infrastructure | Distribution | 117 000 | 87 000 | 15 000 | 15 000 |
| Alexander Water Upgrade (G7) | 23680 | Water Supply Infrastructure | Bulk Mains | 60 000 | 10 000 | 30 000 | 20 000 |
| Basic Water Service New Basic Water and Sewer Services | 2198 | Other Assets | Housing Social Housing | 150 000 | 50 000 | 50 000 | 50 000 |
| Bryanston Tower 1.5 MI | 23681 | Water Supply Infrastructure | Reservoirs | 21 000 | | | 21 000 |
| Bushkoppies works: Sludge enhancement | 23764 | Sanitation Infrastructure | Waste Water Treatment Works | 1 000 | | | 1 000 |
| Driefontein Works: Infrastructure renewal plan 2 (2020/21 tp 2022/23) | 23772 | Sanitation Infrastructure | Waste Water Treatment Works | 1 000 | | | 1 000 |
| Halfway House Water Upgrade | 21770 | Water Supply Infrastructure | Distribution | 30 000 | 10 000 | 10 000 | 10 000 |
| Johannesburg Central:planned Replacement Watermains | 2248 | Water Supply Infrastructure | Distribution | 25 000 | | 15 000 | 10 000 |
| Kensington B Tower 0.5 MI | 23683 | Water Supply Infrastructure | Reservoirs | 10 000 | | | 10 000 |
| Kensington Booster | 23762 | Water Supply Infrastructure | Bulk Mains | 20 000 | | 5 000 | 15 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|-----------------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| Lenasia High Level Reservoir 10ML | 22513 | Water Supply Infrastructure | Reservoirs | 26 350 | 26 350 | | |
| Linbro Park Towner 1.5ML | 23761 | Water Supply Infrastructure | Reservoirs | 15 000 | 5 000 | 10 000 | |
| Lion Park Bulk Water and Sewer Infrastructure Upgrade | 22641 | Water Supply Infrastructure | Reservoirs | 10 000 | 10 000 | | |
| Louis Botha Corridor (JW: Water) Renewal Corridors of Freedom Intervention | 4018 | Water Supply Infrastructure | Water Treatment Works | 5 000 | 5 000 | | |
| Mechanical plant | 21987 | Other Assets | Operational Buildings Manufacturing Plant | 1 000 | | | 1 000 |
| Midrand: Blue Hills Tower 1.8ML | 2567 | Water Supply Infrastructure | Reservoirs | 5 000 | 5 000 | | |
| Midrand: Carlswald Reservoir New Reservoirs CARLSWALD A.H. A Regional | 3461 | Water Supply Infrastructure | Reservoirs | 15 000 | 15 000 | | |
| Midrand: Carlswald Water Infrastructure Upgrade | 3882 | Water Supply Infrastructure | Distribution | 16 000 | 16 000 | | |
| Midrand: Diepsloot Tower 1.6 ML . | 21933 | Water Supply Infrastructure | Distribution | 18 000 | | 4 000 | 14 000 |
| Midrand: Erand Tower 2 1.5ML | 6494 | Water Supply Infrastructure | Reservoirs | 20 000 | 20 000 | | |
| Midrand: Halfway house Reservoir 20ML | 6496 | Water Supply Infrastructure | Reservoirs | 25 000 | 25 000 | | |
| Midrand: Kyalami Water Upgrade | 6536 | Water Supply Infrastructure | Water Treatment Works | 10 000 | | 10 000 | |
| Midrand: Planned replacement: Watermains Renewal | 3540 | Water Supply Infrastructure | Distribution | 20 000 | | 10 000 | 10 000 |
| Midrand: Vorna Valley Water Upgrade | 6535 | Water Supply Infrastructure | Distribution | 5 000 | | 5 000 | |
| Naturena Bulk Water Upgrade | 23413 | Community Assets | Community Facilities Centres | 10 000 | 10 000 | | |
| NW: Dam 03 | 21988 | Water Supply Infrastructure | Dams and Weirs | 1 000 | | | 1 000 |
| NW: Unit 3:New PSTs #2 | 22007 | Water Supply Infrastructure | Bulk Mains | 1 000 | | | 1 000 |
| Operational Capital: Planning and engineering studies | 2225 | Water Supply Infrastructure | Distribution | 63 500 | 19 500 | 21 000 | 23 000 |
| Operational Capital: Provision for Emergency Work | 2484 | Water Supply Infrastructure | Distribution | 70 000 | 30 000 | 30 000 | 10 000 |
| Orange farm/ Deep South: Lenasia Water Upgrade | 2375 | Water Supply Infrastructure | Distribution | 10 000 | 10 000 | | |
| Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk | 23759 | Water Supply Infrastructure | Reservoirs | 90 500 | | 24 500 | 66 000 |
| OV: Infrastructure Renewal Plan | 21993 | Water Supply Infrastructure | Bulk Mains | 45 000 | 20 000 | 25 000 | |
| OV: Infrastructure Renewal Plan 2 (2019/20 to 2012/22) | 23411 | Water Supply Infrastructure | Water Treatment Works | 5 000 | | | 5 000 |
| Perth Empire Corridor (JW: Water) Renewal Corridors of Freedom Intervention | 4019 | Water Supply Infrastructure | Distribution | 38 000 | 15 000 | 13 000 | 10 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|-----------------------------|-----------------------------|------------------------------------|----------------------|----------------------|----------------------|
| Protea Glen Sewer Upgrade | 21793 | Sanitation Infrastructure | Outfall Sewers | 900 | | | 900 |
| Roodepoort/ Diepsloot: Diepsloot Reservoir 40 MI | 22512 | Water Supply Infrastructure | Reservoirs | 15 000 | | 5 000 | 10 000 |
| Roodepoort/Diepsloot: Planned Replacement Watermains | 2246 | Water Supply Infrastructure | Distribution | 40 000 | | 30 000 | 10 000 |
| Roodepoort/Diepsloot: Robertville Tower 2.25ML | 4040 | Water Supply Infrastructure | Reservoirs | 10 000 | 10 000 | | |
| Sandton/ Alexandra : Kensington B Reservoir 22ML | 2317 | Water Supply Infrastructure | Reservoirs | 18 000 | | | 18 000 |
| Sandton/ Alexandra: Founder Hill Water upgrade New Water Mains FOUNDERS HILL B Regional | 3553 | Water Supply Infrastructure | Bulk Mains | 2 500 | 2 500 | | |
| Sandton/ Alexandra: Parktown Water upgrade | 3230 | Water Supply Infrastructure | Distribution | 16 000 | | 11 000 | 5 000 |
| Sandton/ Alexandra: Woodmead Reservoir 22ML | 3464 | Water Supply Infrastructure | Reservoirs | 20 000 | 20 000 | | |
| Sandton/Alexandra: Bryanston Water Upgrade | 2369 | Water Supply Infrastructure | Distribution | 5 000 | | | 5 000 |
| Sandton/Alexandra: Linbro Park Water Upgrade | 2314 | Water Supply Infrastructure | Distribution | 68 000 | 20 000 | 24 000 | 24 000 |
| Sandton/Alexandra: Planned replacement watermains | 2245 | Water Supply Infrastructure | Distribution | 45 000 | | 30 000 | 15 000 |
| Sandton/Alexandra:Parktown Water Upgrade | 22662 | Water Supply Infrastructure | Water Treatment Works | 22 000 | | 11 000 | 11 000 |
| Sandton/Alexandra:RW Weltevreden water upgrade | 22665 | Water Supply Infrastructure | Water Treatment Works | 5 000 | 5 000 | | |
| Southdale/ Langlaagte: Winchester Hills Reservoir 12MI | 22228 | Water Supply Infrastructure | Reservoirs | 10 000 | | | 10 000 |
| Soweto: Dobsonville Reservoir 15MI | 6516 | Water Supply Infrastructure | Reservoirs | 25 000 | | 5 000 | 20 000 |
| Soweto: Doornkop West Reservoir 85MI | 6504 | Water Supply Infrastructure | Reservoirs | 15 000 | | 5 000 | 10 000 |
| Soweto: Planned Replacement of the Watermains Renewal Water Mains MAPETLA D Ward | 2481 | Water Supply Infrastructure | Bulk Mains | 72 300 | 10 000 | 40 000 | 22 300 |
| Sub Total | | | | | 759 214 | 679 716 | 620 300 |
| Johannesburg Water: Sewer | | | | | | | |
| BK: Expansion of Bushkoppie WWTW | 23688 | | | 1 000 | | | 1 000 |
| BK: Infrastructure Renewal Plan 2 | 23686 | | | 1 000 | | | 1 000 |
| Bushkoppies Works: Infrastructure renewal plan | 3482 | Solid Waste Infrastructure | Waste Processing Facilities | 21 000 | 10 000 | | 11 000 |
| Bushkoppies Works: Upgrade main Blowers and Pipework | 6503 | Sanitation Infrastructure | Waste Water Treatment Works | 75 000 | 25 000 | 40 000 | 10 000 |
| DF: Infrastructure Renewal Plan 2 (2020/21 to 2022/23) | 22645 | Other Assets | Housing Social Housing | 1 000 | | | 1 000 |
| Driefontein Works: Infrastructure Renewal Plan | 3497 | Solid Waste Infrastructure | Waste Processing Facilities | 15 000 | 5 000 | 10 000 | |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|----------------------------|-----------------------------|------------------------------------|----------------------|----------------------|----------------------|
| Driefontein works: Sludge Pre-thickening and Pre-conditioning | 3493 | Sanitation Infrastructure | Reticulation | 1 000 | | | 1 000 |
| EN: Upgrading of Southern Treatment Capacity | 22722 | Sanitation Infrastructure | Waste Water Treatment Works | 1 000 | | | 1 000 |
| Ennerdale Works: Dam cleaning and lining | 6546 | Solid Waste Infrastructure | Waste Processing Facilities | 8 000 | | | 8 000 |
| Ennerdale Works: Replace module mixers and motors | 6547 | Solid Waste Infrastructure | Waste Processing Facilities | 10 000 | 10 000 | | |
| GK: Infrastructure Renewal Plan 2 (2020/21 to 2022/23) | 22646 | Sanitation Infrastructure | Waste Water Treatment Works | 10 000 | | | 10 000 |
| Goudkoppies Works: Infrastructure Renewal Plan | 3484 | Solid Waste Infrastructure | Waste Processing Facilities | 60 000 | 25 000 | 25 000 | 10 000 |
| Goudkoppies: New PSTs number 2 | 6543 | Solid Waste Infrastructure | Waste Processing Facilities | 1 000 | | | 1 000 |
| Johannesburg Central: Perth Empire BRT Corridor Sewer Renewal | 5277 | Sanitation Infrastructure | Reticulation | 10 000 | 10 000 | | |
| Johannesburg Central: Planned Replacement Sewer mains | 3614 | Sanitation Infrastructure | Reticulation | 25 000 | | 10 000 | 15 000 |
| LA: Module 1 | 3232 | Sanitation Infrastructure | Waste Water Treatment Works | 200 000 | 40 000 | 100 000 | 60 000 |
| Midrand: Ivory Park North Upgrade Sewer | 6527 | Sanitation Infrastructure | Reticulation | 21 000 | 10 000 | 10 000 | 1 000 |
| Midrand: Noordwyk Sewer Upgrade | 3548 | Sanitation Infrastructure | Reticulation | 16 000 | | 10 000 | 6 000 |
| Midrand: Planned replacement sewer mains | 6517 | Sanitation Infrastructure | Waste Water Treatment Works | 10 000 | | | 10 000 |
| Midrand: Planned replacement sewer PRESIDENT PARK A.H. A | 3544 | Sanitation Infrastructure | Outfall Sewers | 20 000 | | 10 000 | 10 000 |
| Northern Works: Belt Presses New #4 | 2308 | Sanitation Infrastructure | Waste Water Treatment Works | 71 000 | 15 000 | 46 000 | 10 000 |
| Northern Works: Desludge and line Dam 02 | 3963 | Sanitation Infrastructure | Waste Water Treatment Works | 10 000 | | | 10 000 |
| Northern Works: Infrastructure renewal | 3490 | Sanitation Infrastructure | Waste Water Treatment Works | 31 590 | 20 000 | 6 590 | 5 000 |
| Northern Works: Unit 4 liquor treatment | 3961 | Sanitation Infrastructure | Waste Water Treatment Works | 60 500 | 20 000 | 34 500 | 6 000 |
| Northern Works: Unit 4: Replacement of Electromechanical | 6545 | Sanitation Infrastructure | Waste Water Treatment Works | 35 000 | 25 000 | | 10 000 |
| Northern works: Unit 5 mod 2 | 2519 | Sanitation Infrastructure | Waste Water Treatment Works | 241 587 | 31 587 | 120 000 | 90 000 |
| NW: Infrastructure Renewal Plan 2 | 23691 | | | 1 000 | | | 1 000 |
| NW: Installation of 4 new belt presses | 23692 | Sanitation Infrastructure | Waste Water Treatment Works | 1 000 | | | 1 000 |
| Olifantsvlei Works: Belt Presses # 1 | 2447 | Sanitation Infrastructure | Waste Water Treatment Works | 5 000 | | | 5 000 |
| Olifantsvlei Works: Infrastructure Renewal Plan | 3481 | Solid Waste Infrastructure | Waste Processing Facilities | 14 000 | | | 14 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|----------------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| Olifantsvlei Works: Sludge turner and FEL KLIPRIVIERSOOG ESTATE G | 3480 | Sanitation Infrastructure | Outfall Sewers | 1 000 | | | 1 000 |
| Olifantsvlei: Refurbish Unit 2 | 3236 | Sanitation Infrastructure | Outfall Sewers | 9 000 | | | 9 000 |
| OV: Sludge Enhancement | 23685 | Solid Waste Infrastructure | Waste Separation Facilities | 1 000 | | | 1 000 |
| Peri-urban 781mm diameter bulk main | 23679 | Solid Waste Infrastructure | Waste Transfer Stations | 45 000 | 10 000 | 20 000 | 15 000 |
| Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge | 3918 | Sanitation Infrastructure | Reticulation | 40 000 | 40 000 | | |
| Roodepoort/ Diepsloot: Lanseria Outfall Sewer Upgrade | 3601 | Sanitation Infrastructure | Reticulation | 50 000 | 20 000 | 10 000 | 20 000 |
| Roodepoort/ Diepsloot: Planned Replacement Sewer mains | 3586 | Sanitation Infrastructure | Reticulation | 25 000 | | 15 000 | 10 000 |
| Roodepoort/ Diepsloot: Witpoortjie Sewer upgrade Renewal Bulk Waste Water WITPOORTJIE C | 3610 | Sanitation Infrastructure | Outfall Sewers | 10 000 | 10 000 | | |
| Sandton/ Alexandra: Louis Botha Corridor (JW: Sewer) Renewal Corridors of Freedom Intervention | 4023 | Sanitation Infrastructure | Reticulation | 5 000 | 5 000 | | |
| Sandton/ Alexandra: Planned Replacement Sewer mains | 3558 | Sanitation Infrastructure | Reticulation | 20 000 | | 10 000 | 10 000 |
| Soweto: Anthea Nancefield Sewer (Klipspruit River) Phase 1 | 22511 | Sanitation Infrastructure | Outfall Sewers | 50 000 | 50 000 | | |
| Soweto: Planned Replacement Sewer mains | 3627 | Sanitation Infrastructure | Reticulation | 20 000 | | 10 000 | 10 000 |
| Soweto: Protea Glen Sewer Upgrade | 3631 | Sanitation Infrastructure | Reticulation | 5 000 | | | 5 000 |
| WWTW Upgrade and refurbish | 3966 | Sanitation Infrastructure | Waste Water Treatment Works | 1 000 | | | 1 000 |
| WWTW: Automation Of WWTW Plant | 2520 | Sanitation Infrastructure | Waste Water Treatment Works | 1 000 | | | 1 000 |
| WWTW: Security Upgrade (CCTV and Fence) | 3503 | Sanitation Infrastructure | Waste Water Treatment Works | 1 000 | | | 1 000 |
| Sub Total | | | | | 381 587 | 487 090 | 393 000 |
| Pikitup | | | | | | | |
| 2667_00_ Facilities renewal, upgrades and new including branding and signage | 2667 | Investment Properties | Non-revenue Generating Unimproved Property | 152 540 | 52 304 | 30 000 | 70 236 |
| 2740_00_Buyback and sorting facilities including drop-off centres | 2740 | Solid Waste Infrastructure | Waste Separation Facilities | 71 593 | 5 000 | 32 593 | 34 000 |
| ICT Hardware and Software | 2194 | Computer Equipment | | 8 993 | 3 400 | 593 | 5 000 |
| Landfill - Goudkoppies New Building Alterations ZONDI D City Wide | 2773 | Solid Waste Infrastructure | Landfill Sites | 5 000 | 5 000 | | |
| Landfill - Marie Louise New waste collection RAND LEASES EXT.11 C City Wide | 2192 | Solid Waste Infrastructure | Waste Separation Facilities | 5 000 | 5 000 | | |
| Marie Louise MRF | 21658 | Solid Waste Infrastructure | Waste Separation Facilities | 40 000 | 40 000 | | |
| Robinson Deep Landfill site: Acquisition of land at Robinson Deep Landfill for new cell development | 21657 | Solid Waste Infrastructure | Waste Processing Facilities | 30 000 | 30 000 | | |
| Separation at source facilities and equipment | 3196 | Solid Waste Infrastructure | Waste Separation Facilities | 139 000 | 34 000 | 35 000 | 70 000 |
| Waste bulk containers | 2188 | Solid Waste Infrastructure | Waste Drop-off Points | 7 000 | 5 000 | 1 000 | 1 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|----------------------------|------------------------|------------------------------------|----------------------|----------------------|----------------------|
| Sub Total | | | | | 179 704 | 99 186 | 180 236 |
| Johannesburg Roads Agency | | | | | | | |
| 22776_03_MISCL - Tarring of Gravel Roads: Tshepisoong. New Roads: Construction and Upgrades TSHEPISOONG C Ward | 3819 | Roads Infrastructure | Roads | 80 000 | 30 000 | 30 000 | 20 000 |
| 23775_03_MISCL - Tarring of Gravel Roads: Diepsloot. New Roads: Construction and Upgrades DIEPSLOOT WEST EXT.3 A Ward | 2410 | Roads Infrastructure | Roads | 80 000 | 30 000 | 20 000 | 30 000 |
| 23775_03_MISCL - Tarring of Gravel Roads: Mayibuye. New Roads: Construction and Upgrades COMMERCIA A Ward | 4209 | Roads Infrastructure | Roads | 50 000 | 20 000 | | 30 000 |
| 23775_04_Tarring of Zandspruit Access Road | 8689 | Roads Infrastructure | Roads | 36 000 | 1 000 | 15 000 | 20 000 |
| 23776_05_CONV - Conversion of Open Drains to underground storm water system in Bram Fischerville. Renewal Stormwater Management Projects BRAM FISCHERVILLE C Ward | 3789 | Storm water Infrastructure | Storm water Conveyance | 70 000 | 20 000 | 30 000 | 20 000 |
| BRID 10 - Bridge Expansion Joints. Renewal Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide | 3266 | Roads Infrastructure | Roads | 56 500 | | 31 500 | 25 000 |
| BRID 11 - Bridge Rehabilitation. Renewal Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide . The bridges include Modderfontein Road Dorelan, Bridge Drive Bradley View, The Avenue (Hilson) The Gardens, 12th Avenue Bryanston | 2427 | Roads Infrastructure | Roads | 205 000 | 50 000 | 45 000 | 110 000 |
| BRID 11 - Bridges: Visual Condition Assessment and Detailed Bridge Design for Bridge Rehabilitation Projects (Bridge Management System). New Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide | 3268 | Roads Infrastructure | Road Structures | 55 000 | | 30 000 | 25 000 |
| BRID 20 - Bridges: Replacement of bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide - Spring Road Bridge | 3269 | Roads Infrastructure | Road Structures | 110 000 | 60 000 | 20 000 | 30 000 |
| CATCH - Flooding intervention and alleviation in Far East Bank - Alexandra | 23269 | Storm water Infrastructure | Storm water Conveyance | 70 000 | 10 000 | 40 000 | 20 000 |
| CATCH 10 - Emergency Stormwater Improvement (Multi year): Protea Glen Ext 1-4 (Phase 1-5). New Stormwater Catchments PROTEA GLEN D Ward | 2577 | Roads Infrastructure | Roads | 70 000 | 25 000 | 20 000 | 25 000 |
| CATCH 210 - Klein Jukskei Catchment: (CBP) Stormwater Control: Willows Development - Windsor New Stormwater Catchments JUKSKEI PARK B Ward | 2398 | Roads Infrastructure | Roads | 30 000 | | 10 000 | 20 000 |
| CATCH 210 - Klein Jukskei Catchment: Bond Stream Relief System, Ferndale. New Stormwater Catchments FERNDAL B Ward | 2415 | Roads Infrastructure | Roads | 30 000 | | 15 000 | 15 000 |
| CATCH 240 - Jukskei Catchment - Vorna Valley Stream New Stormwater Catchments VORNA VALLEY EXT.13 A Ward | 3024 | Roads Infrastructure | Roads | 16 000 | 6 000 | | 10 000 |
| MISCL - Dam Safety Rehabilitation Renewal Stormwater Management Projects JOHANNESBURG F City Wide | 3033 | Storm water Infrastructure | Attenuation | 64 000 | 15 000 | 29 000 | 20 000 |
| MISCL - Emergency, Critical and Urgent Depot Stormwater Improvements. Existing Stormwater Management Projects JOHANNESBURG City Wide | 2389 | Storm water Infrastructure | Storm water Conveyance | 190 000 | 90 000 | 80 000 | 20 000 |
| MISCL - Gravel Roads: Zandspruit New Roads: Construction and Upgrades ZANDSPRUIT C Ward | 4137 | Roads Infrastructure | Roads | 20 000 | | | 20 000 |
| MISCL - Integrated Roads and Stormwater Masterplanning. New Stormwater Management Projects JOHANNESBURG F City Wide | 2422 | Storm water Infrastructure | Storm water Conveyance | 50 000 | 10 000 | 20 000 | 20 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|--|----------------|----------------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| MISCL - Investigate and Design Future Schemes. New Operational Capex JOHANNESBURG F City Wide | 2416 | Roads Infrastructure | Roads | 26 000 | 6 000 | 10 000 | 10 000 |
| MISCL - Tarring of Gravel Roads: City Wide | 22681 | Roads Infrastructure | Roads | 104 000 | 40 000 | 39 000 | 25 000 |
| MOB - Alternative Energy: Alternative Power Sources (LED). New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide | 2963 | Roads Infrastructure | Roads | 9 000 | 3 000 | 3 000 | 3 000 |
| MOB - Alternative Energy: Alternative Power Sources (UPS). New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide | 2992 | Roads Infrastructure | Capital Spares | 39 000 | 8 000 | 13 000 | 18 000 |
| MOB - Geometric Improvements. Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide | 2970 | Roads Infrastructure | Roads | 45 000 | 15 000 | 15 000 | 15 000 |
| MOB - Guardrails. Renewal Roads: Construction and Upgrades JOHANNESBURG F Regional | 2998 | Roads Infrastructure | Roads | 50 000 | 10 000 | 30 000 | 10 000 |
| MOB - Installation of New Warranted Traffic Signals | 2767 | Roads Infrastructure | Road Structures | 25 000 | 5 000 | 10 000 | 10 000 |
| MOB - Intelligent Transport Systems (ITS) Projects. New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide | 2472 | Roads Infrastructure | Roads | 15 000 | 5 000 | 5 000 | 5 000 |
| MOB - Recabling of Traffic Signals. Intelligent Transportation System & Networks JOHANNESBURG F City Wide | 3305 | Roads Infrastructure | Roads | 80 000 | 20 000 | 30 000 | 30 000 |
| MOB - Remote Monitoring: Urban Traffic Control (UTC). New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide | 2978 | Roads Infrastructure | Capital Spares | 6 000 | 2 000 | 2 000 | 2 000 |
| MOB - SARTSM: Upgrade Traffic Signals intersections City Wide | 2961 | Machinery and Equipment | | 28 000 | 8 000 | 10 000 | 10 000 |
| MOB - Traffic Management Centre. Renewal Mobility: Intelligent Transportation System & Networks | 3021 | Roads Infrastructure | Capital Spares | 29 000 | 9 000 | 10 000 | 10 000 |
| MOB - Upgrading Controllers and Phasing. Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F Regional | 3001 | Roads Infrastructure | Capital Spares | 15 000 | 5 000 | 5 000 | 5 000 |
| MOB - Upgrading of Traffic Signals Controllers. Intelligent Transportation System & Networks JOHANNESBURG F City Wide | 3038 | Roads Infrastructure | Roads | 18 000 | 6 000 | 6 000 | 6 000 |
| Operational Capital: CS - Depot Upgrading and Standardization. Renewal Operational Capex JOHANNESBURG F City Wide | 3319 | Roads Infrastructure | Roads | 70 000 | 30 000 | 20 000 | 20 000 |
| Operational Capital: CS - Operational Capex. Renewal Operational Capex JOHANNESBURG F City Wide | 2581 | Roads Infrastructure | Road Structures | 80 000 | 25 000 | 30 000 | 25 000 |
| RAMS - GIS Improvement | 3801 | Intangible Assets | Licences and Rights Computer Software and Applications | 85 000 | 25 000 | 30 000 | 30 000 |
| REHAB - Rehabilitation of Open Channels City Wide. Renewal Stormwater Management Projects JOHANNESBURG F City Wide | 3984 | Storm water Infrastructure | Storm water Conveyance | 74 000 | 15 000 | 29 000 | 30 000 |
| REHAB - Road Rehabilitation and Reconstruction Programme. Renewal Roads: Construction and Upgrades JOHANNESBURG City Wide | 2412 | Roads Infrastructure | Roads | 102 908 | | 40 000 | 62 908 |
| RESUR - Resurfacing of M1 Motorway. Renewal Roads: Rehabilitation MELROSE E City Wide | 3816 | Roads Infrastructure | Roads | 110 000 | 30 000 | 20 000 | 60 000 |
| RESUR - Resurfacing of M2 Motorway. Renewal Roads: Rehabilitation JOHANNESBURG F City Wide | 3817 | Roads Infrastructure | Roads | 120 480 | 30 000 | 30 480 | 60 000 |
| RESUR - Resurfacing of Roads Renewal Roads: Rehabilitation Johannesburg City Wide | 3171 | Roads Infrastructure | Roads | 115 000 | 20 000 | 35 000 | 60 000 |
| RESUR - Resurfacing of Soweto Highway. Renewal Roads: Rehabilitation ORLANDO D City Wide | 3818 | Roads Infrastructure | Roads | 65 000 | 30 000 | 15 000 | 20 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|-------------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| RNP004_James Street Extension. New Roads: Construction and Upgrades ENNERDALE G Regional | 2881 | Roads Infrastructure | Roads | 32 000 | 2 000 | 10 000 | 20 000 |
| RNP005_Spencer Road New Link New Roads: Construction and Upgrades FLEURHOF C Regional | 2882 | Roads Infrastructure | Roads | 32 000 | 2 000 | 10 000 | 20 000 |
| RNP013_Jan Smuts Dualling Renewal Roads: Construction and Upgrades PARKWOOD B Regional | 2950 | Roads Infrastructure | Roads | 74 500 | | 34 500 | 40 000 |
| RNP022_Richards Drive Upgrading Renewal Roads: Construction and Upgrades HALFWAY HOUSE EXT.95 | 2853 | Roads Infrastructure | Roads | 20 152 | 1 500 | 8 652 | 10 000 |
| RNP085_Bulk stormwater development/Transport hub SANDOWN E Ward | 2955 | Roads Infrastructure | Roads | 59 000 | 10 000 | 29 000 | 20 000 |
| Traffic calming measures City Wide | 22680 | Roads Infrastructure | Road Structures | 23 000 | 3 000 | 10 000 | 10 000 |
| Sub Total | | | | | 732 500 | 975 132 | 1 126 908 |
| Metrobus | | | | | | | |
| Building - Building Alterations/Upgrade | 2663 | Other Assets | Operational Buildings Depots | 55 000 | 10 000 | 30 000 | 15 000 |
| Bus Refurbishment | 22111 | Transport Assets | | 50 000 | 20 000 | 30 000 | |
| Cashless Ticketing System, Bus CCTV, on board machine | 22114 | Machinery and Equipment | | 100 000 | 100 000 | | |
| Engine and Gear box refurbishment | 2553 | Transport Assets | | 38 000 | 8 000 | 15 000 | 15 000 |
| IT Equipment, New Computers and Hardware Computer Hardware | 2662 | Computer Equipment | | 32 500 | 7 500 | 10 000 | 15 000 |
| Plant and Machinery | 2286 | Roads Infrastructure | Capital Spares | 12 440 | 2 133 | 5 146 | 5 161 |
| Purchasing of New Buses | 2283 | Transport Assets | | 307 | | 146 | 161 |
| Sub Total | | | | | 147 633 | 90 293 | 50 322 |
| Johannesburg City Parks and Zoo | | | | | | | |
| Bheki Mlangeni Park | 23794 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 5 000 | 5 000 | | |
| Braamfischer Parks | 23795 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 3 000 | 3 000 | | |
| Cemetery Upgrades- Phase 1 | 22371 | Community Assets | Community Facilities Cemeteries/Crematoria | 47 000 | 14 000 | 18 000 | 15 000 |
| City Parks House - IT Equipment New Computer Hardware F Ward | 2722 | Computer Equipment | | 12 000 | 4 000 | 3 000 | 5 000 |
| City Parks House - New Furniture F City Wide | 2582 | Community Assets | Community Facilities Parks | 10 000 | 4 000 | 4 000 | 2 000 |
| Development and upgrading of of Riverlea Parks Renewal Park RIVERLEA Ward | 2244 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 1 700 | 1 700 | | |
| Dorothy Nyembe EE - E-Learning Center | 22853 | Computer Equipment | | 3 000 | 3 000 | | |
| Florida Park Upgrade | 22892 | Community Assets | Community Facilities Public Open Space | 4 500 | 3 000 | 1 500 | |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|--|----------------|--|--|------------------------------------|----------------------|----------------------|----------------------|
| Golden Harvest Park Upgrade | 22623 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 15 500 | 3 500 | 2 000 | 10 000 |
| Innecity Parks Intervention Development and Upgrading JOHANNESBURG F Regional | 3942 | Community Assets | Community Facilities Parks | 26 000 | 11 000 | 7 000 | 8 000 |
| JHB Botanical Gardens Infrastructure upgrade in Emmarentia Renewal Park EMMARENTIA B City Wide | 3134 | Community Assets | Community Facilities Public Open Space | 16 000 | 4 000 | 8 000 | 4 000 |
| Lenasia Eco Park Development New Park LENASIA SOUTH | 2344 | Community Assets | Community Facilities Public Open Space | 14 000 | 3 700 | 300 | 10 000 |
| Olifantsvlei Cemetery Renewal Cemetery NATURENA EXT.15 D Ward | 2575 | Community Assets | Community Facilities Cemeteries/Crematoria | 35 000 | 10 000 | 10 000 | 15 000 |
| Park development in Protea Glen New Park PROTEA GLEN D Ward | 3178 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 5 000 | 2 000 | | 3 000 |
| Plant and equipment New Plant and Equipment JOHANNESBURG F Ward | 2724 | Community Assets | Community Facilities Public Open Space | 14 000 | 4 000 | 4 000 | 6 000 |
| Rabie Ridge New Park development | 22619 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 7 700 | | | 7 700 |
| Road Islands and Town Entrances Greening & Beautification New Park JOHANNESBURG F City Wide | 2897 | Community Assets | Community Facilities Parks | 10 000 | 3 000 | 4 000 | 3 000 |
| Tsepisong New Park development | 22366 | Community Assets | Community Facilities Public Open Space | 11 000 | 5 000 | 1 000 | 5 000 |
| Upgrade of existing parks to Occupational health and safety standards New Park JOHANNESBURG F City Wide | 3253 | Community Assets | Community Facilities Public Open Space | 23 800 | 7 800 | 10 000 | 6 000 |
| Upgrading of Huddle Park Nursery Renewal Park ALEXANDRA EXT.4 E Regional | 2242 | Community Assets | Community Facilities Public Open Space | 1 000 | 1 000 | | |
| Zoo Infrastructure Renewal Building Alterations SAXONWOLD F Ward | 3884 | Zoo's, Marine and Non-biological Animals | | 26 000 | 8 000 | 8 000 | 10 000 |
| Zoo - Animal Purchases New Operational Capex SAXONWOLD E City Wide | 3859 | Zoo's, Marine and Non-biological Animals | | 6 000 | 2 000 | 2 000 | 2 000 |
| Sub Total | | | | | 102 700 | 82 800 | 111 700 |
| Johannesburg Development Agency | | | | | | | |
| Balfour Park Transit Precinct Development (Louis Botha Corridor) Renewal Precinct Redevelopment SAVOY ESTATE E City Wide | 3991 | Roads Infrastructure | Road Structures | 30 000 | 20 000 | 10 000 | |
| Banakekelen Hospice New Clinic ALEXANDRA EXT.38 E Ward | 2704 | Community Assets | Community Facilities Clinics/Care Centres | 1 000 | | 1 000 | |
| CORR - Louis Botha Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA), Stormwater Masterplan and New CONstriction and Upgrading Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional | 4015 | Storm water Infrastructure | Storm water Conveyance | 5 000 | 5 000 | | |
| CORR - Perth Empire Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA), Stormwater Masterplan and New CONstriction and Upgrading Renewal Corridors of Freedom Intervention WESTBURY B Regional | 4016 | Roads Infrastructure | Roads | 12 000 | 12 000 | | |
| Diepsloot Development Renewal Precinct Redevelopment DIEPSLOOT WES A Regional | 3988 | Roads Infrastructure | Roads | 30 000 | 20 000 | 10 000 | |
| Inner City Eastern Gateway_TOD and Movement Corridors | 22281 | Roads Infrastructure | Roads | 30 000 | 20 000 | 10 000 | |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|--|----------------|----------------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| Ivory Park UDF_ Development_ Catalytic Node infrastructure projects | 6384 | Community Assets | Community Facilities Libraries | 30 000 | 10 000 | 20 000 | |
| Klipfontein View Wellness centre | 22811 | Community Assets | Community Facilities Centres | 110 000 | 30 000 | 35 000 | 45 000 |
| Melville Activity Street_Neighbourhood Development_ CoF_Upgrade | 22116 | Roads Infrastructure | Road Furniture | 57 000 | 17 000 | 25 000 | 15 000 |
| Operational Capex New Operational Capex NEWTOWN F City Wide | 4126 | Computer Equipment | | 14 000 | 5 000 | 7 000 | 2 000 |
| Orlando East Station Precinct New Precinct Redevelopment ORLANDO EAST D Ward | 2503 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 20 000 | 10 000 | | 10 000 |
| Pennyville Precinct Renewal Precinct Redevelopment PENNYVILLE EXT.1 B City Wide | 4090 | Community Assets | Community Facilities Public Open Space | 43 000 | 20 000 | 23 000 | |
| Randburg CBD regeneration Renewal Precinct Redevelopment FERNDAL E Regional | 2224 | Roads Infrastructure | Roads | 11 000 | 10 000 | 1 000 | |
| Regeneration of Lenasia CBD and Anchorville Industrial Hub – Region G | 22515 | Community Assets | Community Facilities Public Ablution Facilities | 25 000 | 10 000 | 15 000 | |
| Revitalisation of Pageview and Vrededorp | 6380 | Community Assets | Community Facilities Public Open Space | 20 000 | 10 000 | 10 000 | |
| Roodeport CBD regeneration Renewal Precinct Redevelopment REGION C | 22119 | Roads Infrastructure | Road Structures | 30 000 | 15 000 | 15 000 | |
| Sub Total | | | | | 214 000 | 182 000 | 72 000 |
| Johannesburg Property Company | | | | | | | |
| Acquisition of Cleaning Equipment | 23560 | Machinery and Equipment | | 34 907 | 15 000 | 19 907 | |
| Computer Equipment - New Computer Upgrades | 2669 | Computer Equipment | | 27 500 | 7 500 | 20 000 | |
| Erf 43-46 Victoria Ext 3(Paterson Park Node) VICTORIA EXT.3 E Regional | 4142 | Investment Properties | Revenue Generating Improved Property | 2 158 | 2 158 | | |
| Marlboro Station Project Land Preparation | 6309 | | | 5 000 | 5 000 | | |
| Metromall Taxi Rank Shop Revitalisation and Waste Management Area Redesign | 6358 | Community Assets | Community Facilities Taxi Ranks/Bus Terminals | 6 000 | 6 000 | | |
| Mooki Street Development Infrastructure; Orlando East New Precinct Redevelopment ORLANDO EAST D Regional | 4179 | Roads Infrastructure | Roads | 850 | | | 850 |
| Office Space Optimisation Program New Precinct Redevelopment JOHANNESBURG F City Wide | 4184 | Other Assets | Operational Buildings Municipal Offices | 55 000 | 15 000 | 40 000 | |
| Park Central Facility Upgrade and Packaging Renewal Building Alterations JOHANNESBURG F Ward | 2282 | Community Assets | Community Facilities Taxi Ranks/Bus Terminals | 5 000 | | 5 000 | |
| Revamping of the Informal Trading Stalls within the Inner City Renewal Operational Capex JOHANNESBURG F Ward | 2284 | Community Assets | Community Facilities Stalls | 15 000 | | 15 000 | |
| Site Development Projects New Land Preparation JOHANNESBURG F City Wide | 3944 | Storm water Infrastructure | Attenuation | 36 000 | 6 000 | 30 000 | |
| Sub Total | | | | | 56 658 | 129 907 | 850 |
| Metropolitan Trading Company | | | | | | | |
| Data Containerization for Core Network | 23662 | Other Assets | Operational Buildings Capital Spares | 15 000 | 15 000 | | |
| IT Equipment | 23663 | Computer Equipment | | 3 500 | 3 500 | | |
| Network Equipment Upgrade | 23659 | Computer Equipment | | 15 000 | 15 000 | | |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|--|----------------|--------------------------------|---|------------------------------------|----------------------|----------------------|----------------------|
| Sub Total | | | | | 33 500 | | |
| Joburg Market | | | | | | | |
| Upgrades to the Main Building (Mandela Market. Cold Rooms ,Offices & Food Courtyard) | 2598 | Other Assets | Operational Buildings Yards | 165 000 | 45 000 | 50 000 | 70 000 |
| Alternative Energy Systems | 22547 | Machinery and Equipment | | 42 000 | 15 000 | 12 000 | 15 000 |
| Office equipment New/Renewal New Office Equipment | 3351 | Sanitation Infrastructure | Waste Water Treatment Works | 8 500 | 3 500 | 2 500 | 2 500 |
| Operational Capital - Cleaning in-sourcing | 23378 | Furniture and Office Equipment | | 12 000 | 10 000 | 1 000 | 1 000 |
| Operational Capital: Computer Software New Computer Software CITY DEEP EXT.22 F Regional | 3334 | Computer Equipment | | 1 000 | 1 000 | | |
| upgrade of Market Facilities Cooling of the Halls | 3353 | Community Assets | Sport and Recreation Facilities Outdoor Facilities | 12 000 | 5 000 | 2 000 | 5 000 |
| Sub Total | | | | | 79 500 | 67 500 | 93 500 |
| JOSHCO | | | | | | | |
| 38 Rissik Street (NBS) Inner City Building Conversion | 22470 | Other Assets | Housing Social Housing | 75 150 | 1 500 | 5 700 | 67 950 |
| Abel Road Inner City Building Conversion Region F | 22297 | Other Assets | Housing Social Housing | 24 500 | 24 500 | | |
| Auckland Park Social Housing Project Region B. | 4134 | Other Assets | Housing Social Housing | 20 000 | | | 20 000 |
| Booyens Street Inner City Conversion | 22468 | Other Assets | Housing Social Housing | 39 000 | 2 000 | 5 000 | 32 000 |
| Casamia Inner City Building Upgrade Region F | 4046 | Other Assets | Housing Social Housing | 73 953 | 2 500 | 48 453 | 23 000 |
| Devland Golden Highway Social Housing Project Region D | 3885 | Other Assets | Housing Social Housing | 108 142 | 80 000 | 28 142 | |
| Inner City Buildings Acquisitions | 2419 | Other Assets | Housing Capital Spares | 48 000 | 32 000 | 11 000 | 5 000 |
| Lufhereng Social Housing Project Region D | 2323 | Other Assets | Housing Social Housing | 159 439 | 76 001 | 83 438 | |
| Marlboro Social Housing Project Region E | 3535 | Other Assets | Housing Social Housing | 62 537 | 1 000 | 1 537 | 60 000 |
| Nancefield Social Housing Project Region D | 2359 | Other Assets | Housing Social Housing | 190 000 | 50 000 | 70 000 | 70 000 |
| Princess Plots Social Housing Project Region C | 3794 | Other Assets | Housing Social Housing | 146 505 | 52 900 | 66 555 | 27 050 |
| Randburg Selkirk Social Housing Project Region B | 2353 | Other Assets | Housing Social Housing | 189 900 | 58 000 | 61 900 | 70 000 |
| Roodepoort Social Housing Upgrade Region C | 4041 | Other Assets | Housing Social Housing | 4 655 | 4 655 | | |
| Tum-Key 1: Region A | 23366 | Other Assets | Housing Social Housing | 203 182 | 75 530 | 65 000 | 62 652 |
| Tum-Key 1: Region B | 23367 | Other Assets | Housing Social Housing | 204 575 | 75 000 | 70 000 | 59 575 |
| Tum-Key 3: Region D | 23368 | Other Assets | Housing Social Housing | 211 896 | 72 500 | 79 396 | 60 000 |

| Project Name | Project Number | Asset Class | Asset Sub-Class | Total Estimated Project Cost R 000 | Budget 2021/22 R 000 | Budget 2022/23 R 000 | Budget 2023/24 R 000 |
|---|----------------|-------------------------|--|------------------------------------|----------------------|----------------------|----------------------|
| Tum-Key 4: Region G | 23369 | Other Assets | Housing Social Housing | 147 950 | 40 000 | | 107 950 |
| Sub Total | | | | | 648 086 | 596 121 | 665 177 |
| Joburg City Theatres | | | | | | | |
| Promusica Theatre - Information Technology New Computer Hardware & Software FLORIDA PARK EXT.9 C City Wide | 3842 | Intangible Assets | Licences and Rights Computer Software and Applications | 3 104 | 955 | 1 051 | 1 098 |
| Promusica Theatre - Upgrading of technical equipment (sound and lighting) Renewal Theatre redevelopment FLORIDA PARK EXT.9 C Regional | 2281 | Machinery and Equipment | | 1 722 | 530 | 583 | 609 |
| Joburg Theatre - Building Renovations and upgrades New Building Alterations JOHANNESBURG F Ward | 2806 | Community Assets | Community Facilities Theatres | 3 104 | 955 | 1 051 | 1 098 |
| Joburg Theatre - Technical Equipment New Capex JOHANNESBURG F Regional | 4049 | Machinery and Equipment | | 3 104 | 955 | 1 051 | 1 098 |
| Joburg Theatre - Upgrade of stage machinery Renewal Plant and Equipment JOHANNESBURG F Ward | 3109 | Machinery and Equipment | | 18 030 | 5 748 | 6 006 | 6 276 |
| Promusica Theatre - Building renovations and upgrades Renewal Building Alterations FLORIDA PARK EXT.9 C Regional | 3841 | Community Assets | Community Facilities Theatres | 1 351 | 416 | 457 | 478 |
| Soweto Theatre - Building Renovations and upgrades JABULANI D | 3840 | Community Assets | Community Facilities Theatres | 4 097 | 1 261 | 1 387 | 1 449 |
| Soweto Theatre - Upgrading of Technical Equipment Renewal Building Alterations JABULANI D City Wide | 3710 | Machinery and Equipment | | 3 079 | 948 | 1 042 | 1 089 |
| Sub Total | | | | | 11 767 | 12 627 | 13 195 |
| Grand Total | | | | | 8 157 478 | 8 544 165 | 8 802 148 |