



Annexure B

ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2021/2022 to 2023/2024

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



31 MARCH 2021

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ABBREVIATIONS AND ACRONYMS

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

IT	Information Technology	WSA	Waster Services Authority
kℓ	Kilolitre	WSDP	Water Services Development Plan
Km	Kilometre		

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE MAYOR'S REPORT

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

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

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

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

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

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

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

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

The Economic Recovery Plan was consolidated based on the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.2 COUNCIL RESOLUTIONS

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

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

- 3.1.5. Budgeted Financial Position as contained on **{Table 23}**;
 - 3.1.6. Budgeted Cash Flows as contained on **{Table 24}**;
 - 3.1.7. Reserves and accumulated surplus reconciliation as contained on **{Table 25}**;
 - 3.1.8. Asset management as contained on **{Table 26}**; and
 - 3.1.9. Basic service delivery measurement as contained on **{Table 27}**.
-
- 3.2. The Draft Annual Budget of the parent municipality for the 2021/2022 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:
 - 3.2.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 94}**;
 - 3.2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 95}**;
 - 3.2.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 96}**; and
 - 3.2.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 97}**.
 - 3.2.5. Budgeted Financial Position as contained on **{Table 98}**;
 - 3.2.6. Budgeted Cash Flows as contained on **{Table 99}**;
 - 3.2.7. Reserves and accumulated surplus reconciliation as contained on **{Table 100}**;
 - 3.2.8. Asset management as contained on **{Table 101}**; and
 - 3.2.9. Basic service delivery measurement as contained on **{Table 102}**.
-
- 3.3. The Draft Annual Budget of the municipal entity (BCMDA) for the 2021/2022 MTREF as set out in the following tables:
 - 3.3.1. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 70}**;
 - 3.3.2. Budgeted Financial Position as contained on **{Table 72}**;

- 3.3.3. Budgeted Cash Flows as contained on **{Table 73}**;
- 3.3.4. Budgeted Capital by asset class and Funding as contained on **{Table 71}**

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

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

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

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

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

X. PAKATI
EXECUTIVE MAYOR
BUFFALO CITY METROPOLITAN MUNICIPALITY

1.3 EXECUTIVE SUMMARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.4 OPERATING REVENUE FRAMEWORK

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

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

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

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an annual collection rate for property rates and other key service charges for the 2021/2022 financial year that is within the National Treasury acceptable norms;
- Implement electricity tariff increases that are inline with the National Electricity Regulator of South Africa (NERSA) Guidelines and approval;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;

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

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

Table 2: Summary revenue classified by revenue source

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

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

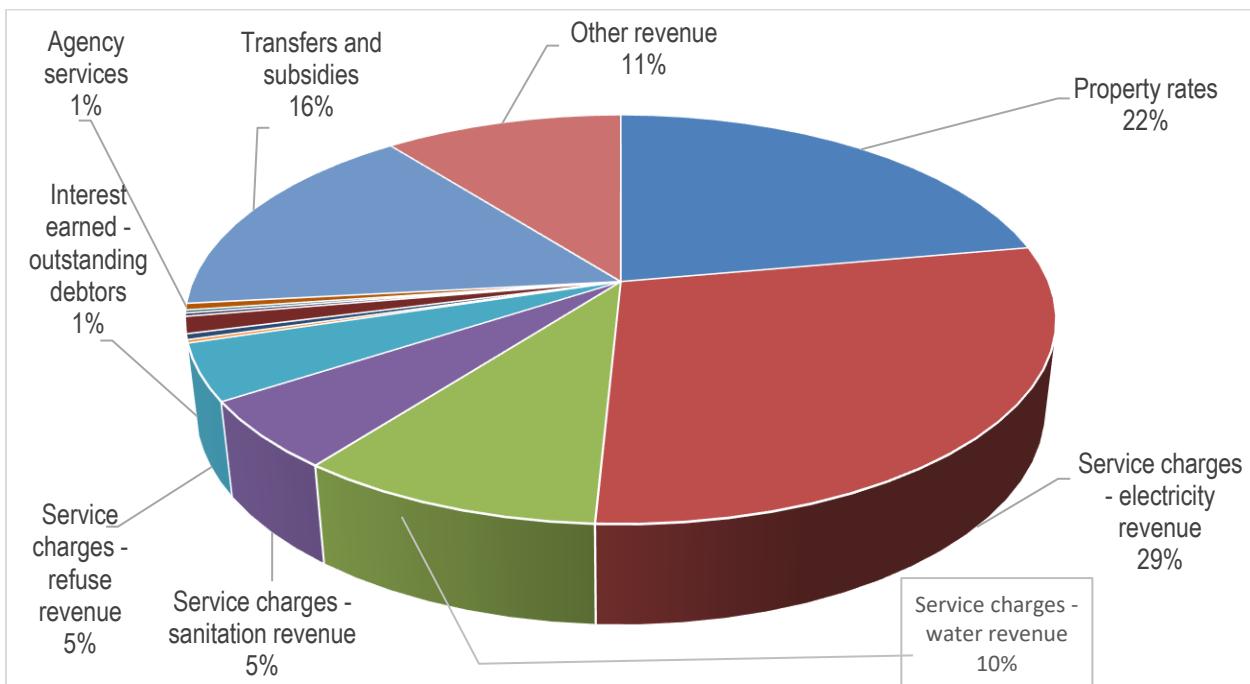
Table 3: Percentage growth in revenue by main revenue source

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

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

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

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



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

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

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

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

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

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

Table 4: Table SA18 - Operating Transfers and Grant Receipts

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

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

1.4.1 Property Rates

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

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

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

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

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

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

The following stipulations in the Property Rates Policy are highlighted:

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

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

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

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

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

1.4.2 Sale of Water and Impact of Tariff Increases

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

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

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

There continue to be ongoing concerns with regard to water:

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

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

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

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

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

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

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

Table 6: Proposed water tariffs

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

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

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

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

1.4.3 Sale of Electricity and Impact of Tariff Increases

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

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

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

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

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

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

1.4.4 Sanitation and Impact of Tariff Increases

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

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

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

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

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

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

1.4.5 Refuse Removal and Impact of Tariff Increases

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

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

Table 10: Comparison between current refuse removal fees and increases

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

1.4.6 Overall impact of tariff increases on households

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

Table 11: SA14 – Household bills

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

1.5 OPERATING EXPENDITURE FRAMEWORK

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

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

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

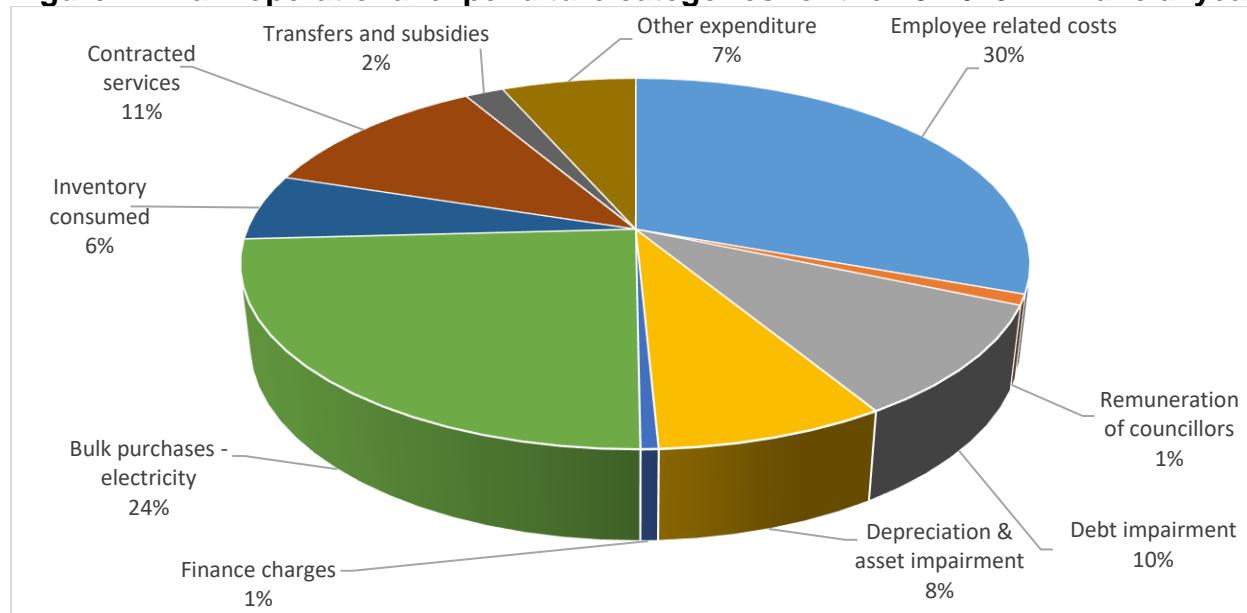
The following table is a high-level summary of the operating expenditure budget of 2021/2022 MTREF (classified per main type of operating expenditure):

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

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

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

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



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

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

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

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

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

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

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

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

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

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

1.5.1 Repairs and Maintenance

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

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

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

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

Table 14 below breaks down repairs and maintenance by asset type.

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 13: Operational repairs and maintenance

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

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

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

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

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

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

1.5.2 Free Basic Services: Basic Social Services Package

The social welfare package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services, the households are required to register in terms of the City's Indigent Policy. The cost of the social package of the registered indigent households is largely financed by National Government through the Local Government Equitable Share received in terms of the annual Division of Revenue Act.

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

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

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

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

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

Table 15: Basic social services package per indigent household

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

1.6 CAPITAL EXPENDITURE FRAMEWORK

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

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

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

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

Own Funding (Internally Generated Funds)

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

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

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

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

Borrowings

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

Grants Funding

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

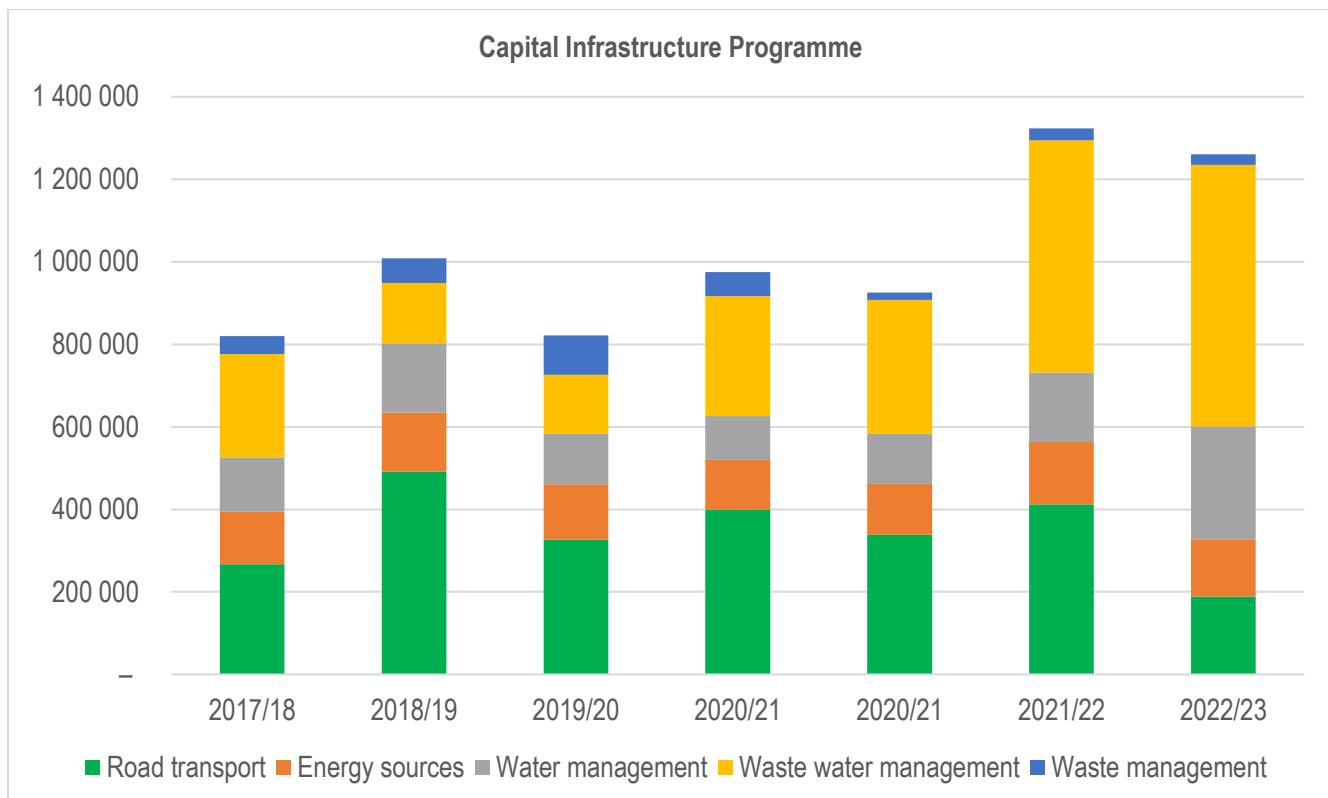
The following table indicates the Draft 2021/2022 Medium-Term Capital Budget per service. It depicts that for the 2021/2022 financial year an amount of R123 million has been appropriated for Electricity, R293 million for Human Settlements, R122 million for Local Economic Development, R338 million for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

Table 17: Consolidated Capital Budget Per Service

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

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

Figure 3: Capital Infrastructure Programme



1.7 ANNUAL BUDGET TABLES – CONSOLIDATED MUNICIPALITY

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

Table 18: MBRR Table A1 – Consolidated Budget Summary

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

MBRR Table A1 – Consolidated Budget Summary (continued)

Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF. The 2021/2022 financial year indicates an operating surplus excluding capital transfers of R3 million, it also reflect a surplus of R2 million and R6 million for the two outer years respectively.
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget.
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses and depreciation from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive indicates that the necessary cash resources are available to fund the Capital Budget.

4. The municipality's budget is fully funded and cash-backed and will be generating a surplus in the two outer years of the MTREF period to ensure a more balanced funding mix for capital projects.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The municipality continues to make progress in addressing service delivery backlogs.

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

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

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

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

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

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

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

1. Table A3 above is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City. This indicates the operating surplus or deficit of a vote.

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

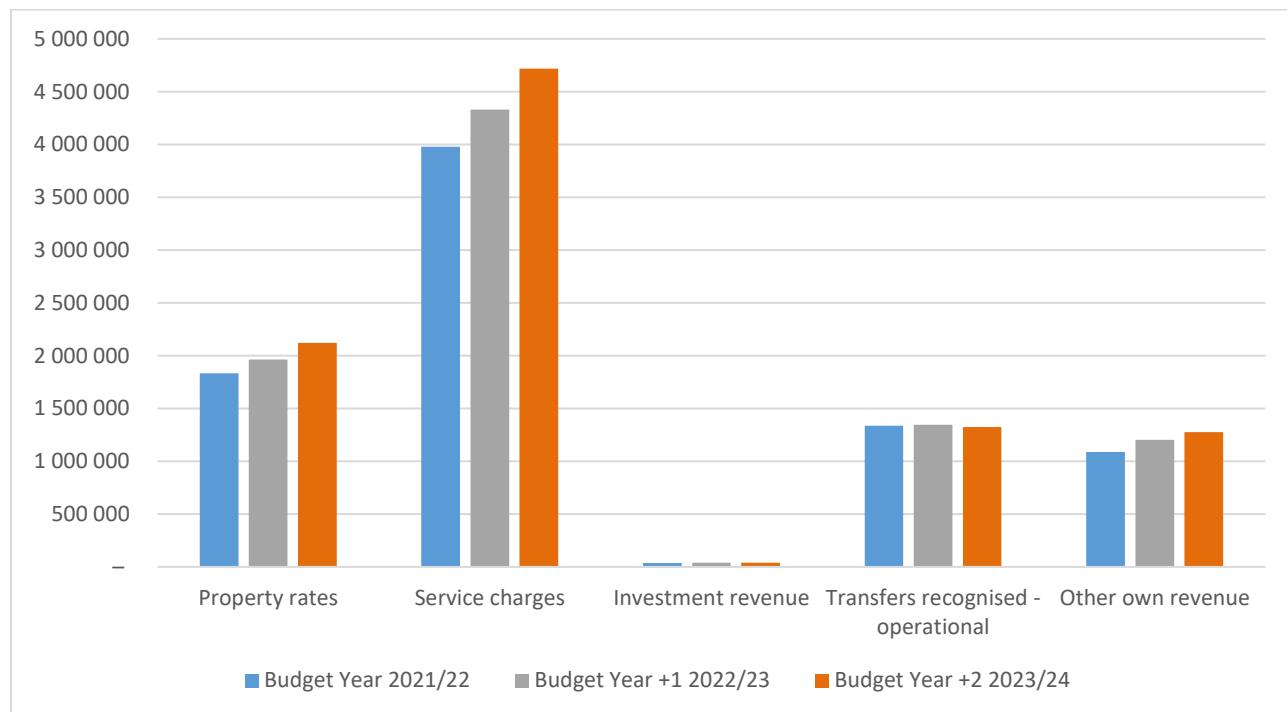
Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By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

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

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

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

Figure 4: Revenue by source



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

8. Depreciation & Asset Impairment totals R657 million for the 2021/2022 financial year. The calculation of depreciation on new capital expenditure is based on variables such as asset class and lifespan depending on the nature of the asset. This figure represents the cost component of the depreciation.
9. Contracted Services increases from R953 million in 2021/2022 to R1.09 billion in 2023/2024 and includes budgetary provision for repairs and maintenance.

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

Figure 5: Expenditure by type

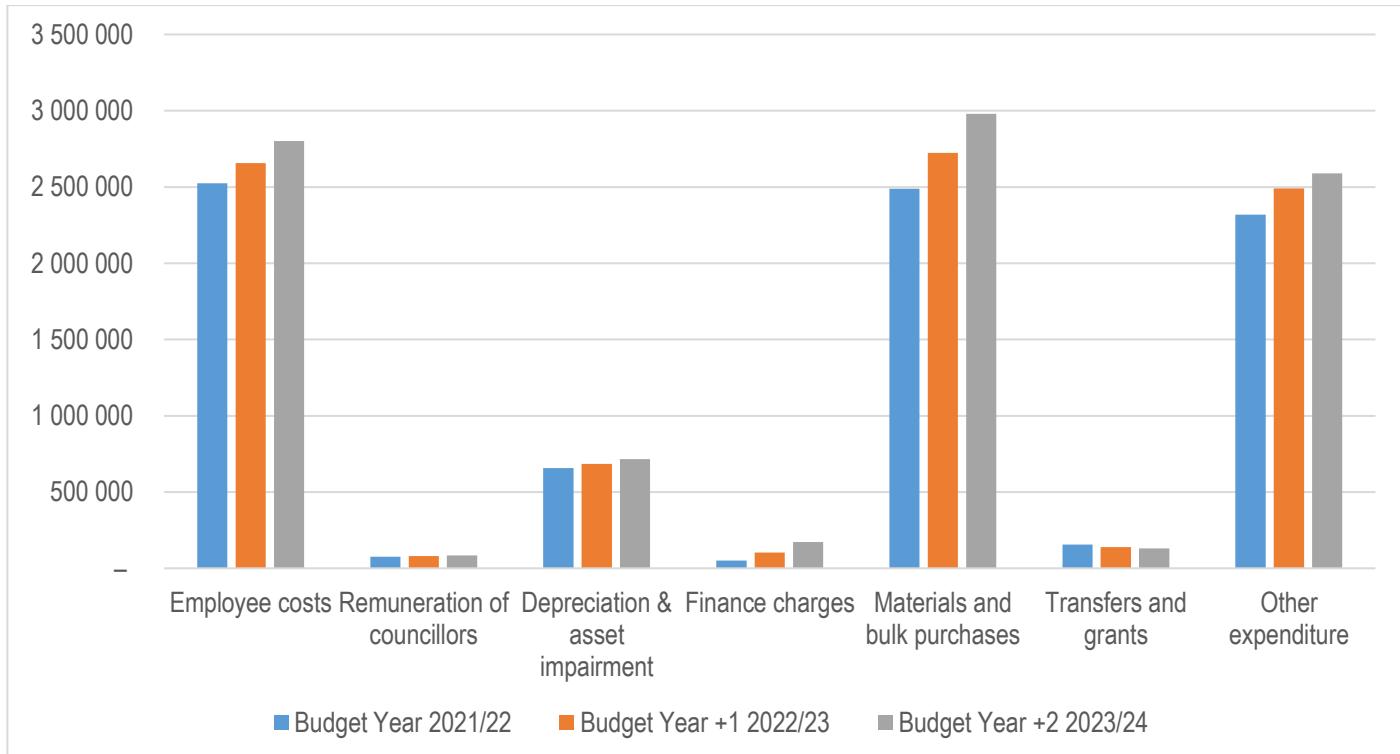


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

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

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

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

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

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

Table 23: MBRR Table A6 - Consolidated Budgeted Financial Position

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

Explanatory notes to MBRR Table A6 - Budgeted Financial Position

1. MBRR table A6 is consistent with international standards of good financial management practice and improves understandability for stakeholders of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets Less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. MBRR table A6 is supported by an extensive table of notes (MBRR table SA3) providing a detailed analysis of the major components of a number of items, including:
 - i. Call investments deposits;
 - ii. Consumer debtors;
 - iii. Property, plant and equipment;
 - iv. Trade and other payables;
 - v. Provisions non-current;
 - vi. Changes in net assets; and
 - vii. Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debts. These

budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 24: MBRR Table A7 - Consolidated Budgeted Cash Flow Statement

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

Explanatory notes to MBRR Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The cash and cash equivalents decrease from R1.12 billion in the 2021/2022 period to R763 million in the 2022/2023 financial year and slightly decreases over the MTREF to R749 million by 2023/2024 financial year. The decrease in collection rate is the contributing factor to the decrease in cash and cash equivalents.
4. Provision has been made for the repayment of borrowing to the amount of R279 million for the 2021/2022 financial year, based on the capital repayment in terms of the loan agreement.

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

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

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

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

Table 26: MBRR Table A9 – Consolidated Asset Management

MBRR Table A9 – Consolidated Asset Management (continued)

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

MBRR Table A9 – Asset Management (continued)

Description R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
ASSET REGISTER SUMMARY - PPE (WDV)	15 534 095	16 178 273	15 437 296	20 587 500	20 810 986	20 810 986	21 567 379	22 141 925	23 316 507
Roads Infrastructure	5 106 606	4 869 820	4 752 462	4 575 645	4 592 401	4 592 401	4 759 078	4 951 412	5 163 033
Storm water Infrastructure	(33 418)	(71 241)	(96 470)	17 686	17 686	17 686	18 162	18 362	18 625
Electrical Infrastructure	3 626 306	3 777 319	3 423 469	4 904 098	4 925 089	4 925 089	5 193 218	5 412 202	5 557 806
Water Supply Infrastructure	2 244 450	2 598 080	2 468 644	3 284 634	3 288 303	3 288 303	3 445 354	3 628 759	3 880 529
Sanitation Infrastructure	1 304 571	1 742 648	1 765 574	3 524 970	3 556 645	3 556 645	3 666 601	3 819 908	3 979 588
Solid Waste Infrastructure	(1 826)	(3 069)	107 939	1 071 186	1 071 186	1 071 186	1 112 962	1 159 707	1 210 734
Rail Infrastructure	(65)	(133)	(226)	–	–	–	–	–	–
Coastal Infrastructure	–	75	75	178 662	178 662	178 662	184 474	191 596	197 416
Information and Communication Infrastructure	–	75	75	178 662	178 662	178 662	184 474	191 596	197 416
Infrastructure	12 246 624	12 913 500	12 421 467	17 556 882	17 629 972	17 629 972	18 380 049	19 181 944	20 007 731
Community Assets	1 260 724	1 276 985	1 121 344	292 856	316 581	316 581	347 060	328 834	367 396
Heritage Assets	49 780	49 780	50 513	52 787	57 759	57 759	52 483	54 688	57 094
Investment properties	427 563	401 546	406 526	419 616	440 830	440 830	422 380	440 120	459 486
Other Assets	1 126 478	980 728	916 328	1 529 563	1 545 034	1 545 034	1 626 007	1 707 813	1 766 747
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	17 281	21 140	14 975	20 799	43 278	43 278	21 674	21 718	19 932
Computer Equipment	(2 903)	541	499	32 120	32 020	32 020	30 183	29 618	30 469
Furniture and Office Equipment	42 295	49 206	57 709	500 600	507 939	507 939	500 624	186 696	438 002
Machinery and Equipment	29 629	46 109	38 137	68 632	97 573	97 573	83 808	94 099	84 598
Transport Assets	336 624	356 676	328 140	105 487	131 844	131 844	94 633	87 563	75 832
Land	–	81 658	81 658	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	404	–	8 158	8 158	8 158	8 476	8 832	9 221
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	15 534 095	16 178 273	15 437 296	20 587 500	20 810 986	20 810 986	21 567 379	22 141 925	23 316 507
EXPENDITURE OTHER ITEMS									
Depreciation	1 373 395	1 687 953	2 091 968	1 265 791	1 308 917	1 308 917	1 082 701	1 196 041	1 308 607
Repairs and Maintenance by Asset Class	1 017 495	1 295 635	1 709 723	866 757	896 757	896 757	657 156	685 388	716 249
Roads Infrastructure	355 900	392 318	382 245	399 034	412 160	412 160	425 544	510 653	592 358
Storm water Infrastructure	68 674	112 702	103 553	104 822	104 822	104 822	109 434	131 321	152 333
Electrical Infrastructure	7 997	11 713	10 266	10 929	10 929	10 929	11 410	13 692	15 883
Water Supply Infrastructure	35 389	36 743	35 473	36 306	36 306	36 306	37 904	45 485	52 762
Sanitation Infrastructure	2 783	2 162	2 711	3 270	3 270	3 270	3 414	4 097	4 753
Solid Waste Infrastructure	29 427	29 232	32 199	26 552	26 552	26 552	27 721	33 265	38 587
Infrastructure	2 218	2 010	1 121	1 268	1 268	1 268	1 324	1 589	1 843
Community Facilities	146 488	194 562	185 323	183 149	183 149	183 149	191 208	229 450	266 162
Sport and Recreation Facilities	6 994	5 830	5 245	5 226	4 726	4 726	4 934	5 921	6 869
Community Assets	2 613	1 805	1 769	1 758	1 758	1 758	1 835	2 202	2 555
Heritage Assets	9 607	7 635	7 014	6 984	6 484	6 484	6 770	8 124	9 423
Investment properties	–	–	9	9	9	9	10	12	13
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	36 769	23 151	24 548	28 205	29 295	29 295	29 758	35 709	41 422
Other Assets	36 769	23 151	24 548	28 205	29 295	29 295	29 758	35 709	41 422
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	653	653	653	682	819	949
Intangible Assets	–	–	–	653	653	653	682	819	949
Computer Equipment	2 311	1 233	672	1 181	1 181	1 181	1 233	1 479	1 716
Furniture and Office Equipment	5 183	7 651	5 146	7 535	7 816	7 816	8 171	9 805	11 373
Machinery and Equipment	125 740	127 316	132 224	142 073	154 293	154 293	161 511	193 552	223 885
Transport Assets	29 802	30 770	27 308	29 243	29 278	29 278	26 203	31 705	37 414
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS	1 373 395	1 687 953	2 091 968	1 265 791	1 308 917	1 308 917	1 082 701	1 196 041	1 308 607
<i>Renewal and upgrading of Existing Assets as % of total capital expenditure</i>	34.0%	32.8%	41.1%	27.4%	49.5%	49.5%	56.9%	64.5%	60.4%
<i>Renewal and upgrading of Existing Assets as % of depreciated PPE</i>	44.5%	44.5%	37.3%	52.5%	112.4%	112.4%	149.7%	201.0%	167.7%
<i>R&M as a % of PPE</i>	2.0%	2.0%	2.0%	1.9%	1.9%	1.9%	1.9%	2.2%	2.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>	5.0%	6.0%	7.0%	4.0%	7.0%	7.0%	7.0%	9.0%	8.0%

Explanatory notes to MBRR Table A9 – Asset Management

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

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

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF ANNUAL BUDGET PROCESS

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

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

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

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

2.1.1 IDP/Budget Process Overview

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

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

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

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

Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

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

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. 30 August) a time schedule that sets out the process to revise the IDP and prepare the budget.

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

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

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

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

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

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

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

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

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

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

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the draft 2021/2022 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The

following key factors and planning strategies have informed the compilation of the draft 2021/2022 MTREF:

- City growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2020/2021 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

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

2.1.4 Community Consultation

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

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

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

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

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

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

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

Table 29: IDP'S Five Strategic Objectives

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

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

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

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

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

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

The draft 2021/2022 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 31: MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

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

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

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

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

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

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

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

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

Table 34: MBRR Table SA7 - Measurable performance objectives

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

MBRR Table SA7 - Measurable performance objectives (continued)

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

Table 35: MBRR Table SA8 - Performance indicators and benchmarks

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

MBRR Table SA8 - Performance indicators and benchmarks (continued)

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

2.3.1.1 Borrowing management

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

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

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

2.3.1.2 Safety of capital

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

2.3.1.3 Liquidity

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

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

2.3.1.4 Revenue Management

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

2.3.1.5 Creditors Management

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

2.3.1.6 Other Indicators

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

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

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

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

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

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

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

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

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

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

2.3.3 Providing Clean Water and Managing Waste Water

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

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

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

2.3.3.1 Blue Drop Status

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

2.3.3.2 Green Drop Status

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

2.3.3.3 Generic Water Services Challenges

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

i. Ageing Infrastructure

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

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

ii. Provision of New Bulk Infrastructure

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

iii. Augmentation of Water Supply Resources

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

iv. Provision of water services to informal settlements

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

v. Vandalism of Infrastructure

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

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

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

vii. **Balancing Capital and Operational Expenditure**

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

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

2.4 OVERVIEW OF BUDGET-RELATED POLICIES

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

2.4.1 Approved Policies

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

2.4.1.1 Immovable Asset Management policy

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

2.4.1.2 Budget Virement Policy

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

2.4.1.3 Funding and Reserves Policy

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

2.4.1.4 Credit Control Policy

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

2.4.1.5 Indigent Policy

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

2.4.1.6 Long-Term Borrowings Policy

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

2.4.1.7 Movable Asset Policy

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

2.4.1.8 Capital Infrastructure Investment Policy

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

2.4.1.9 Long-Term Financial Planning Policy

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

2.4.1.10 Budget Management & Oversight Policy

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

2.4.1.11 Investment and Cash Management Policy

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

2.4.1.12 Cost Containment Policy

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

2.4.2 Policies reviewed and amended

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

2.4.2.1 Tariff Policy

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

2.4.2.2 Property Rates Policy

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

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

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

2.4.2.3 Supply Chain Management Policy

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

The following are the proposed amendments:

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

a. Section 15 - Petty Cash purchases

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

b. Sections 16 - Written Quotations

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

c. Section 17 Formal Written Quotations

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

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

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

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

- National Government macro-economic targets;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

2.5.1 General inflation outlook and its impact on the municipal activities

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

Table 36: Macroeconomic performance and projections, 2019 - 2023

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

Source: 2021 Budget Review

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

2.5.2 Credit rating outlook

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

Table 37: Credit rating outlook

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

The rating definitions are:

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

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

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

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in financing arrangements to minimise its interest rate costs and risk. The average interest rate for borrowings is currently 9.9%. The municipality has budgeted R279 million in the 2021/2022 financial year, R561 million

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

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

2.5.4 Collection rate for revenue services

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

2.5.5 Growth in the tax base of the municipality

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

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

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

2.5.6 Salary and Wage increases

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

2.5.7 Impact of National, Provincial and Local policies

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

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

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

2.5.8 Ensuring maintenance of existing assets

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

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

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

2.6 OVERVIEW OF BUDGET FUNDING

2.6.1 Medium-term outlook: operating revenue

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

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

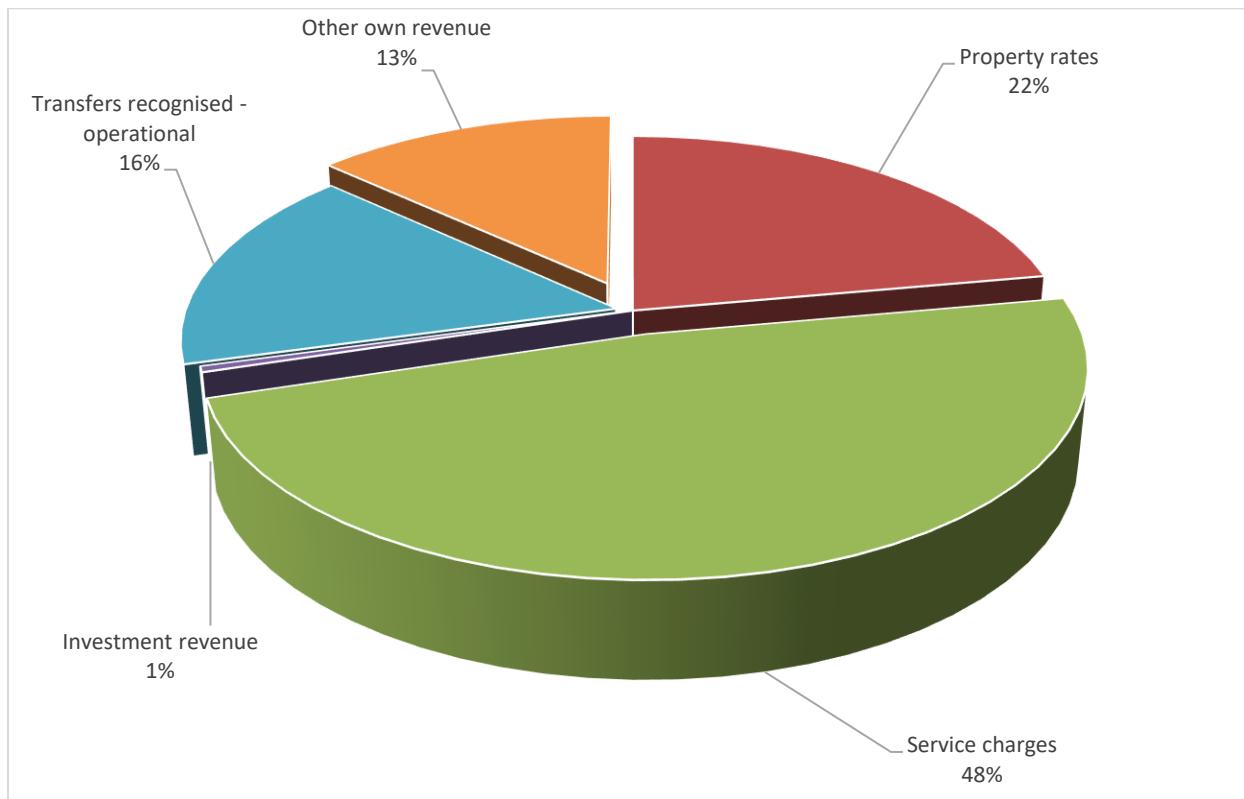
The following table is a breakdown of the operating revenue over the medium-term:

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

Table 40: MBRR Table SA15 – Detail Investment Information

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

Table 41: MBRR Table SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Name of institution & investment ID	Yrs/Months											
<u>Parent municipality</u>													
RMB	Various	Short Term / Call	Yes	Variable and Fixed	0,033	0	0	Various	204 426	9 231	-	46 242	259 898
Standard Bank	Various	Short Term / Call	Yes	Variable and Fixed	0,033	0	0	Various	102 213	4 615	-	23 121	129 949
Stanlib	Various	Short Term / Call	Yes	Variable and Fixed	0,033	0	0	Various	102 213	4 615	-	23 121	129 949
ABSA	Various	Short Term / Call	Yes	Variable and Fixed	0,033	0	0	Various	204 426	9 231	-	46 242	259 898
Nedbank	Various	Short Term / Call	Yes	Variable and Fixed	0,033	0	0	Various	204 426	9 231	-	46 242	259 898
Municipality sub-total									817 702		-	184 966	1 039 591
<u>Entities</u>													-
Entities sub-total									-		-	-	-
TOTAL INVESTMENTS AND INTEREST									817 702		-	184 966	1 039 591

2.6.2 Medium-term outlook: capital revenue

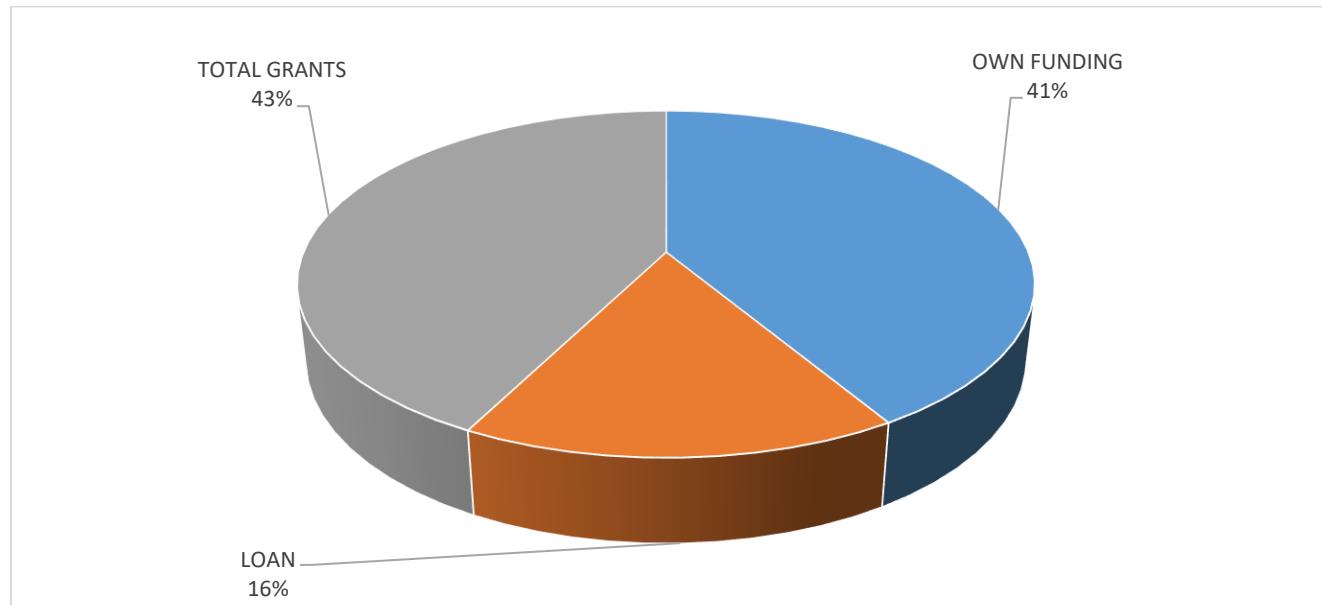
The following table is a breakdown of the funding composition of the 2021/2022 medium-term capital programme:

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

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

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

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



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

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

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

Table 43: MBRR Table SA17 - Details of borrowings

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

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source, it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation. Internally generated funds consist of R715 million in 2021/2022, R818 million in 2022/2023 and R524 million in 2023/2024.

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

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

2.6.3 Cash Flow Management

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

Table 45: MBRR Table A7 – Budgeted cash flow

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

2.6.3.1 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

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

2.6.3.2 Funding compliance measurement

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

Table 47: MBRR Table SA10 – Funding compliance measurement

Description	MFMA section	Ref	2017/18		2018/19		2019/20		Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24		
Funding measures														
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 825 497	1 171 633	1 373 711	1 650 302	1 015 301	1 015 301	1 015 301	1 120 091	762 632	748 514		
Cash + investments at the yr end less applications - R'000	18(1)b	2	1 324 806	984 255	762 810	1 226 651	1 038 320	1 038 320	1 038 320	1 029 226	748 602	993 660		
Cash year end/monthly employee/supplier payments	18(1)b	3	4,6	2,7	3,0	3,2	1,9	1,9	1,9	2,0	1,3	1,1		
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	204 719	467 878	(98 020)	809 528	947 139	947 139	947 139	739 533	763 565	768 510		
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	10,1%	8,8%	4,7%	(6,0%)	(6,0%)	(6,0%)	5,1%	2,3%	2,6%		
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	91,0%	90,9%	83,1%	86,9%	85,2%	85,2%	85,2%	84,6%	84,6%	86,1%		
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	9,1%	9,1%	12,7%	9,5%	9,5%	9,5%	9,5%	14,0%	14,0%	12,5%		
Capital payments % of capital expenditure	18(1)c;19	8	100,0%	100,0%	107,8%	104,6%	109,7%	109,7%	109,7%	100,0%	100,0%	100,0%		
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	8,1%	0,0%	0,0%	0,0%	28,1%	40,7%	57,3%		
Grants % of Govt legislated/gazetted allocations	18(1)a	10								109,4%	106,0%	103,5%		
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	24,5%	21,5%	(17,8%)	0,0%	0,0%	0,0%	14,9%	(1,9%)	9,9%		
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	(100,0%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		
R&M % of Property Plant & Equipment	20(1)(vi)	13	2,0%	2,0%	2,0%	1,9%	1,9%	1,9%	2,0%	1,9%	2,2%	2,4%		
Asset renewal % of capital budget	20(1)(vi)	14	8,9%	9,8%	21,0%	15,1%	8,3%	8,3%	0,0%	17,7%	12,9%	16,0%		

2.6.3.3 Cash/cash equivalent position

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

2.6.3.4 Cost Coverage

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

2.6.3.5 Surplus/deficit

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

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

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

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

2.6.3.7 Cash receipts as a percentage of ratepayer and other revenue

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

2.6.3.8 Debt impairment expense as a percentage of billable revenue

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

2.6.3.9 Repairs and maintenance expenditure level

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

2.6.3.10 Asset renewal/rehabilitation expenditure level

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

2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

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

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

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

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

Table 49: MBRR Table SA20 - Reconciliation between of transfers, grant receipts and unspent funds

2.8 COUNCILLOR AND EMPLOYEE BENEFITS

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

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

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

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

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

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

Table 52: MBRR Table SA24 – summary of personnel numbers

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

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

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

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

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

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

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

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

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

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

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

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

Table 58: MBRR Table SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework				
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Cash Receipts By Source														1	1 577 897	1 688 350	1 855 222
Property rates	394 008	124 135	105 612	114 548	92 755	104 165	95 819	91 670	113 978	110 480	122 054	108 674	1 036 195	2 036 195	2 217 417	2 456 885	
Service charges - electricity revenue	127 682	156 149	160 967	186 396	155 264	187 981	198 281	164 631	171 740	169 654	178 107	179 344	1 373 711	1 894 362	1 915 864	1 700 330	
Service charges - water revenue	45 805	65 099	44 454	68 206	47 083	48 589	45 462	70 041	78 632	63 701	40 901	66 335	684 309	746 581	829 486	2 190	
Service charges - sanitation revenue	27 100	27 385	29 121	35 759	32 594	34 011	29 939	36 160	24 718	21 629	33 885	52 170	384 472	417 152	461 353	379 717	
Service charges - refuse revenue	19 616	23 384	25 285	31 964	26 590	30 450	22 168	40 579	22 190	20 039	32 860	21 316	316 440	343 338	379 717	379 717	
Rental of facilities and equipment	1 307	1 084	1 541	1 731	1 294	1 393	2 002	1 431	1 397	1 425	1 687	1 731	18 025	19 467	21 490	21 490	
Interest earned - external investments	3 523	3 395	3 807	3 079	2 595	2 284	2 790	3 375	3 462	3 181	2 831	2 601	36 923	38 052	39 216	39 216	
Interest earned - outstanding debtors	3 609	4 138	7 722	6 070	22 324	14 204	7 772	4 079	6 054	6 008	5 923	6 437	94 338	101 885	112 474	112 474	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	902	1 250	1 236	1 800	1 019	1 700	708	1 655	1 104	1 543	1 946	3 547	18 410	19 883	21 950	21 950	
Licences and permits	372	1 477	972	1 629	1 050	1 458	995	1 354	38	1 483	1 583	3 787	16 198	17 494	19 312	19 312	
Agency services	2 619	2 318	2 213	4 482	2 422	5 329	6 442	3 611	2 354	2 543	1 655	1 051	37 040	39 728	43 559	43 559	
Transfers and Subsidies - Operational	325 288	175 391	6 073	1 538	3 964	174 472	213 100	82 590	345 560	1 664	2 499	5 067	1 337 206	1 346 310	1 325 390	1 325 390	
Other revenue	31 135	85 762	31 061	29 875	126 554	82 937	42 808	73 813	72 318	33 666	51 988	89 966	751 882	837 014	898 512	898 512	
Cash Receipts by Source	982 964	670 967	420 063	487 077	515 508	688 971	668 287	574 988	843 546	437 017	477 920	542 027	7 309 336	7 832 670	8 464 566		
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	158 469	26 891	-	2 870	160 520	25 414	19 509	202 144	136 342	4 100	-	-	736 259	761 453	762 778	762 778	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	115 400	-	-	-	-	-	163 776	279 176	560 900	703 680	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	1 141 433	697 858	420 063	489 948	676 028	829 785	687 796	777 132	979 888	441 117	477 920	705 803	8 324 772	9 155 023	9 931 024		
Cash Payments by Type																	
Employer related costs	200 603	203 614	241 836	214 273	210 355	213 123	226 276	204 743	200 026	203 562	203 862	202 949	2 525 220	2 656 980	2 800 403	2 800 403	
Remuneration of councillors	6 198	6 417	6 225	6 203	6 203	6 200	9 805	4 766	6 089	6 089	6 154	76 550	80 530	84 879	84 879	84 879	
Finance charges	-	-	12 430	-	-	12 629	-	-	12 451	-	-	12 932	50 441	104 205	172 036	172 036	
Bulk purchases - electricity	244 927	285 369	157 366	119 424	154 909	132 164	144 759	135 884	141 190	125 618	142 867	225 783	2 010 261	2 208 472	2 426 228	2 426 228	
Acquisitions - water & other inventory	42 928	40 146	44 910	43 701	48 742	38 508	43 880	35 287	35 935	30 981	34 710	39 024	478 751	515 352	553 893	553 893	
Contracted services	55 954	25 084	46 752	76 931	116 588	106 995	26 788	22 733	311 893	37 780	42 517	82 851	952 865	1 017 970	1 087 473	1 087 473	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	19 688	6 156	214	4 914	5 839	6 119	19 813	48 207	8 139	9 359	13 331	14 039	155 819	138 474	130 005	130 005	
Other expenditure	36 823	41 436	45 254	43 233	41 969	72 568	46 663	37 829	20 830	31 436	41 735	91 579	551 355	591 753	647 283	647 283	
Cash Payments by Type	607 121	608 221	554 986	508 679	584 604	588 307	514 379	494 487	735 230	444 825	485 110	675 312	6 801 261	7 313 735	7 902 198		
Other Cash Flows/Payments by Type																	
Capital assets	13 661	68 134	71 096	186 968	131 112	196 145	89 530	62 612	110 543	122 731	171 489	503 614	1 727 634	2 136 174	1 986 923	1 986 923	
Repayment of borrowing	-	-	9 515	-	-	18 898	-	-	9 947	-	-	11 135	49 496	62 573	56 020	56 020	
Other Cash Flows/Payments													-	-	-	-	
Total Cash Payments by Type	620 782	676 355	635 597	695 647	715 716	803 350	603 909	557 099	855 720	567 556	656 599	1 190 061	8 578 391	9 512 482	9 945 142		
NET INCREASE/(DECREASE) IN CASH HELD	520 651	21 503	(215 534)	(205 699)	(39 688)	26 435	83 887	220 033	124 168	(126 439)	(178 678)	(484 257)	(253 620)	(357 459)	(14 118)		
Cash/cash equivalents at the month/year begin:	1 373 711	1 894 362	1 915 864	1 700 330	1 494 631	1 454 943	1 481 378	1 565 265	1 785 298	1 909 466	1 783 027	1 604 349	1 373 711	1 120 091	762 632	748 514	
Cash/cash equivalents at the month/year end:	1 894 362	1 915 864	1 700 330	1 494 631	1 454 943	1 481 378	1 565 265	1 785 298	1 909 466	1 783 027	1 604 349	1 120 091	1 120 091	762 632	748 514	748 514	

2.10 ANNUAL BUDGET AND SDBIP'S – INTERNAL DEPARTMENTS

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

2.10.1 Executive Support Services (Vote 1)

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

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

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

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

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

2.10.2 City Manager (Vote 2)

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

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

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

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

2.10.3 Human Settlements (Vote 3)

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

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

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

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

2.10.4 Finance Directorate (Vote 4)

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

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

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

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

2.10.5 Corporate Services (Vote 5)

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

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

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

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

2.10.6 Infrastructure Services (Vote 6)

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

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

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

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

2.10.7 Spatial Planning & Development (Vote 7)

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

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

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

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

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

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

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

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

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

2.10.9 Municipal Services (Vote 9)

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

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

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

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

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

2.10.10 Economic Development & Agencies (Vote 10)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Funded by:									
National Government									
Provincial Government									
Parent Municipality	-	4 078	(1 425)	-	-	-	-	-	-
District Municipality									
Transfers recognised - capital	-	4 078	(1 425)	-	-	-	-	-	-
Borrowing									
Internally generated funds	324	-	3 354	2 510	2 510	2 510	2 761	3 750	4 000
Total Capital Funding	324	4 078	1 929	2 510	2 510	2 510	2 761	3 750	4 000

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

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

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

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

2.12 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the City's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years) unless MFMA Section 33 has been complied with. In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Chief Financial Officer.

2.13 CAPITAL EXPENDITURE DETAILS

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

Table 74: MBRR Table SA34a – Capital expenditure on new assets by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework					
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure	726 072	1 004 175	739 745	1 008 059	721 874	721 874	538 000	566 421	618 005			
Roads Infrastructure	81 791	470 028	232 437	308 662	166 166	166 166	72 700	55 175	78 200			
Roads	81 791	300 552	212 229	204 362	148 751	148 751	72 700	55 175	78 200			
Road Structures	–	157 500	12 793	96 000	6 083	6 083	–	–	–			
Road Furniture	–	11 976	7 415	8 300	11 333	11 333	–	–	–			
Storm water Infrastructure	–	16 250	156 443	40 610	44 974	44 974	28 860	21 300	30 210			
Drainage Collection	–	16 250	156 443	40 610	44 974	44 974	28 860	21 300	30 210			
Electrical Infrastructure	76 623	132 746	119 984	170 119	191 661	191 661	80 781	122 540	91 520			
MV Substations	14 272	73 144	91 017	100 377	99 677	99 677	9 000	10 222	–			
MV Switching Stations	18 852	–	–	–	–	–	–	–	–			
MV Networks	26 807	12 826	14 703	10 000	9 389	9 389	10 000	15 000	5 000			
LV Networks	16 692	46 776	14 264	59 742	82 595	82 595	61 781	97 318	86 520			
Water Supply Infrastructure	48 104	70 606	71 206	150 798	155 595	155 595	271 829	291 926	333 225			
Dams and Weirs	–	–	725	3 000	3 000	3 000	9 500	8 000	8 000			
Reservoirs	5 501	8 075	–	10 000	4 404	4 404	8 500	4 000	4 000			
Pump Stations	1 355	–	510	–	–	–	–	–	–			
Water Treatment Works	4 401	1 352	546	–	–	–	6 500	10 000	17 000			
Bulk Mains	17 973	32 612	32 133	51 375	63 382	63 382	23 500	60 875	159 500			
Distribution	1 173	2 000	–	–	3 000	3 000	13 500	26 719	23 400			
Distribution Points	16 703	22 519	33 239	84 423	64 810	64 810	97 525	121 600	121 325			
PRV Stations	998	4 048	4 052	2 000	2 000	2 000	4 788	4 576	–			
Capital Spares	–	–	–	15 000	15 000	15 000	108 016	56 156	–			
Sanitation Infrastructure	187 060	179 275	102 505	332 871	148 546	148 546	80 830	72 980	84 850			
Reticulation	60 597	60 959	29 812	99 071	144 846	144 846	60 800	55 450	71 850			
Waste Water Treatment Works	48 031	17 815	452	–	–	–	–	–	–			
Outfall Sewers	75 616	93 024	69 418	230 800	–	–	4 030	4 530	10 000			
Toilet Facilities	2 817	7 478	2 823	3 000	3 700	3 700	16 000	13 000	3 000			
Solid Waste Infrastructure	43 262	46 933	39 919	1 000	10 931	10 931	–	–	–			
Landfill Sites	43 262	46 933	39 919	1 000	–	–	–	–	–			
Capital Spares	–	–	–	–	10 931	10 931	–	–	–			
Rail Infrastructure	–	–	–	–	–	–	–	–	–			
Coastal Infrastructure	–	–	–	–	–	–	–	–	–			
Information and Communication Infrastructure	289 231	88 336	17 253	4 000	4 000	4 000	3 000	2 500	–			
Data Centres	12 953	11 647	1 000	1 000	1 000	1 000	1 500	1 400	–			
Core Layers	21 624	76 258	16 253	3 000	3 000	3 000	1 500	1 100	–			
Distribution Layers	9 904	431	–	–	–	–	–	–	–			
Capital Spares	244 750	–	–	–	–	–	–	–	–			

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

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

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

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

Table 76: MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class

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

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

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

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

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

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

Table 78: MBRR Table SA34d – Depreciation by Asset Class

Description	2017/18			2018/19			2019/20			Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24					
Depreciation by Asset Class/Sub-class															
Infrastructure		455 420	1 038 617	1 394 341	335 873	350 206	350 206	527 758	550 452	575 222					
Roads Infrastructure		(1 555)	469 394	720 477	—	—	—	264 282	275 646	288 050					
Roads		(1 555)	431 546	593 770	—	—	—	189 695	197 852	206 755					
Road Structures		—	5 371	80 734	—	—	—	57 940	60 431	63 151					
Road Furniture		—	32 477	45 972	—	—	—	16 647	17 363	18 144					
Storm water Infrastructure		(61)	44 629	25 229	—	—	—	—	—	—					
Drainage Collection		(61)	37 116	20 905	—	—	—	—	—	—					
Storm water Conveyance		—	3 012	1 717	—	—	—	—	—	—					
Attenuation		—	4 501	2 608	—	—	—	—	—	—					
Electrical Infrastructure		213 495	256 678	291 473	97 805	97 809	97 809	121 975	127 220	132 945					
Power Plants		213 495	2 084	—	97 648	97 648	97 648	—	—	—					
HV Substations		—	18 430	18 601	156	156	156	7 591	7 917	8 274					
MV Networks		—	81 296	86 726	—	4	4	37 602	39 219	40 983					
LV Networks		—	154 868	186 147	—	—	—	76 783	80 084	83 688					
Water Supply Infrastructure		153 192	172 489	243 731	82 632	84 369	84 369	91 234	95 157	99 439					
Dams and Weirs		153 192	11 603	18 140	82 596	84 334	84 334	8 098	8 446	8 827					
Boreholes		—	194	432	—	—	—	118	123	129					
Reservoirs		—	6 051	7 943	—	—	—	3 371	3 516	3 674					
Pump Stations		—	1 818	2 116	—	—	—	111	116	121					
Water Treatment Works		—	3 399	4 138	—	—	—	1 624	1 694	1 771					
Bulk Mains		—	46 455	66 798	—	—	—	24 821	25 888	27 053					
Distribution		—	102 810	143 437	36	36	36	53 017	55 297	57 785					
PRV Stations		—	158	727	—	—	—	74	77	80					
Sanitation Infrastructure		(1 478)	93 417	111 154	151 700	164 292	164 292	49 919	52 065	54 408					
Pump Station		(1 478)	—	3 755	151 330	163 922	163 922	10 653	11 111	11 611					
Reticulation		—	68 690	85 600	—	—	—	33 621	35 066	36 644					
Waste Water Treatment Works		—	24 727	19 491	—	—	—	5 646	5 888	6 153					
Outfall Sewers		—	—	2 308	370	370	370	—	—	—					
Solid Waste Infrastructure		91 826	1 942	2 205	3 736	3 736	3 736	316	329	344					
Landfill Sites		91 826	1 490	1 751	3 736	3 736	3 736	111	116	121					
Waste Transfer Stations		—	239	337	—	—	—	120	125	131					
Waste Drop-off Points		—	213	117	—	—	—	84	88	92					
Rail Infrastructure		—	68	73	—	—	—	33	34	36					
Rail Lines		—	68	73	—	—	—	33	34	36					
Coastal Infrastructure		—	—	—	—	—	—	—	—	—					
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—					

MBRR Table SA34d – Depreciation by Asset Class (continued)

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

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

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

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

BUF Buffalo City - Supporting Table SA36 Consolidated detailed capital budget

R thousand	Function	Project Description	MTSF Service Outcome	IUDF	Asset Class	2021/22 Medium Term Revenue & Expenditure Framework								
						Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24				
Parent municipality:														
List all capital projects grouped by Function														
Executive And Council	Capital:Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	1,852	-	-	-	-					
Executive And Council	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	An efficient, competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure	-	195	-	-	-					
Executive And Council	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	An efficient, competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure	-	195	-	-	-					
Executive And Council	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	An efficient, competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure	9,461	2,849	1,500	1,330	-					
Executive And Council	Capital:Infrastructure:New:Information And Communication Infrastructure:Data Centres	An efficient, competitive and responsive economic infrastructure network	Growth	Information And Communication Infrastructure	1,000	1,000	1,500	1,400	-					
Executive And Council	Capital:Infrastructure:New:Information And Communication Infrastructure:Core Layers	An efficient, competitive and responsive economic infrastructure network	Growth	Information And Communication Infrastructure	16,253	3,000	1,500	1,100	-					
Executive And Council	Capital:Non-Infrastructure:New:Computer Equipment	An efficient, effective and development-oriented public service	Growth	Computer Equipment	1,252	3,200	1,000	-	-					
Executive And Council	Capital:Non-Infrastructure:New:Computer Equipment	An efficient, effective and development-oriented public service	Growth	Computer Equipment	-	2,000	1,000	-	-					
Executive And Council	Capital:Non-Infrastructure:New:Furniture And Office Equipment	An efficient, effective and development-oriented public service	Growth	Furniture And Office Equipment	502	3,319	1,046	1,000	1,000					
Executive And Council	Capital:Non-Infrastructure:New:Furniture And Office Equipment	An efficient, effective and development-oriented public service	Growth	Furniture And Office Equipment	-	2,000	84	-	-					
Executive And Council	Capital:Non-Infrastructure:New:Furniture And Office Equipment	An efficient, effective and development-oriented public service	Growth	Furniture And Office Equipment	2,329	2,211	1,500	-	-					
Executive And Council	Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications	An efficient, effective and development-oriented public service	Growth	Licences And Rights	-	244	-	-	-					
Executive And Council	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	An efficient, effective and development-oriented public service	Growth	Operational Buildings	-	-	1,800	-	-					
Finance And Administration	Capital:Infrastructure:Existing:Upgrading:Electrical Infrastructure:Lv Networks	An efficient, competitive and responsive economic infrastructure network	Inclusion and Access	Electrical Infrastructure	43,348	-	-	-	-					
Finance And Administration	Capital:Infrastructure:New:Electrical Infrastructure:Lv Networks	An efficient, competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure	-	72,726	60,281	95,988	86,520					
Finance And Administration	Capital:Infrastructure:New:Water Supply Infrastructure:Capital Spares	An efficient, competitive and responsive economic infrastructure network	Growth	Water Supply Infrastructure	-	15,000	108,016	56,156	-					
Finance And Administration	Capital:Non-Infrastructure:Existing:Renewal:Community Assets:Community Facilities:Theatres	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	177	6,200	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	An efficient, effective and development-oriented public service	Governance	Operational Buildings	-	1,000	-	7,000	4,000					
Finance And Administration	Capital:Non-Infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Pay/Enquiry Points	An efficient, effective and development-oriented public service	Governance	Operational Buildings	142	830	-	2,500	1,000					
Finance And Administration	Capital:Non-Infrastructure:Existing:Renewal:Transport Assets	An efficient, effective and development-oriented public service	Governance	Transport Assets	576	-	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Centres	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	1,195	501	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Centres	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	835	165	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:New:Computer Equipment	An efficient, effective and development-oriented public service	Growth	Computer Equipment	1,584	-	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:New:Furniture And Office Equipment	An efficient, effective and development-oriented public service	Growth	Furniture And Office Equipment	690	14,692	5,348	1,000	1,000					
Finance And Administration	Capital:Non-Infrastructure:New:Furniture And Office Equipment	An efficient, effective and development-oriented public service	Growth	Furniture And Office Equipment	-	182	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:New:Furniture And Office Equipment	An efficient, effective and development-oriented public service	Growth	Furniture And Office Equipment	840	2,150	900	600	100					
Finance And Administration	Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications	An efficient, effective and development-oriented public service	Growth	Licences And Rights	19,045	24,098	5,000	4,000	1,000					
Finance And Administration	Capital:Non-Infrastructure:New:Intangible Assets:Computer Software And Applications	An efficient, effective and development-oriented public service	Growth	Licences And Rights	-	6,000	2,500	-	-					
Finance And Administration	Capital:Non-Infrastructure:New:Machinery And Equipment	An efficient, effective and development-oriented public service	Growth	Machinery And Equipment	569	114	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:New:Transport Assets	An efficient, effective and development-oriented public service	Growth	Transport Assets	3,694	10,681	5,000	5,000	-					
Finance And Administration	Capital:Non-Infrastructure:New:Transport Assets	An efficient, effective and development-oriented public service	Growth	Transport Assets	11,697	35,000	25,000	8,000	-					
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	An efficient, effective and development-oriented public service	Governance	Operational Buildings	322	578	-	-	-					
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	An efficient, effective and development-oriented public service	Governance	Operational Buildings	14,881	2,438	-	500	1,000					
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	An efficient, effective and development-oriented public service	Governance	Operational Buildings	777	2,000	-	-	-					

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

R thousand	Function	Project Description	MTSF Service Outcome	IUDF	Asset Class	2021/22 Medium Term Revenue & Expenditure Framework				
						Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Pay/Enquiry	An efficient, effective and development-oriented public service	Governance	Operational Buildings	-	1,000	2,173	-	-	-
Finance And Administration	Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots	An efficient, effective and development-oriented public service	Governance	Operational Buildings	-	2,518	-	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	An efficient, effective and development-oriented public service	Growth	Operational Buildings	-	1,700	-	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	An efficient, effective and development-oriented public service	Growth	Operational Buildings	186	2,932	2,000	17,000	5,000	
Finance And Administration	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Pay/Enquiry Points	An efficient, effective and development-oriented public service	Growth	Operational Buildings	-	1,000	2,000	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Pay/Enquiry Points	An efficient, effective and development-oriented public service	Growth	Operational Buildings	-	700	-	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Yards	An efficient, effective and development-oriented public service	Growth	Operational Buildings	-	1,486	-	-	-	-
Finance And Administration	Capital:Non-Infrastructure:New:Other Assets:Operational Buildings:Yards	An efficient, effective and development-oriented public service	Growth	Operational Buildings	-	-	-	5,000	10,000	
Finance And Administration	Capital:Non-Infrastructure:Land		Spatial Integration	Land	-	-	21,000	15,000	15,000	
Community And Social Services	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	1,240	3,500	3,500	5,000	7,000	
Community And Social Services	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	-	2,000	2,000	6,000	-	
Community And Social Services	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	3,829	1,000	-	-	-	
Community And Social Services	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Centres	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	-	1,503	-	-	-	
Community And Social Services	Capital:Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Centres	An efficient, effective and development-oriented public service	Inclusion and Access	Community Facilities	-	779	2,000	5,000	2,000	
Community And Social Services	AI:Non-Infrastructure:Existing:Upgrading:Community Assets:Community	A comprehensive, responsive and sustainable social protection system	Inclusion and Access	Community Facilities	2,229	1,900	1,500	2,000	750	
Community And Social Services	AI:Non-Infrastructure:Existing:Upgrading:Community Assets:Community	A comprehensive, responsive and sustainable social protection system	Inclusion and Access	Community Facilities	1,269	1,100	2,500	3,500	750	
Community And Social Services	AI:Non-Infrastructure:Existing:Upgrading:Community Assets:Community	A comprehensive, responsive and sustainable social protection system	Inclusion and Access	Community Facilities	3,199	900	1,700	3,200	750	
Community And Social Services	Capital:Non-Infrastructure:New:Machinery And Equipment		Growth	Machinery And Equipment	184	6,743	100	-	500	
Community And Social Services	Nfrastructure:Existing:Upgrading:Community Assets:Sport And Recreation Facilities:Outdoor	A long and healthy life for all South Africans	Inclusion and Access	Sport And Recreation Facilities	43	-	-	-	-	
Community And Social Services	Capital:Non-Infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots	An efficient, effective and development-oriented public service	Governance	Operational Buildings	-	300	-	-	-	
Community And Social Services	Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Halls	An efficient, effective and development-oriented public service	Growth	Community Facilities	-	2,272	-	-	-	
Community And Social Services	Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Libraries	Quality basic education	Growth	Community Facilities	-	457	-	-	3,000	
Community And Social Services	Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria	A comprehensive, responsive and sustainable social protection system	Growth	Community Facilities	-	200	-	-	-	
Community And Social Services	Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Cemeteries/Crematoria	A comprehensive, responsive and sustainable social protection system	Growth	Community Facilities	-	-	200	200	-	
Community And Social Services	Capital:Non-Infrastructure:New:Community Assets:Community Facilities:Stalls	An efficient, effective and development-oriented public service	Growth	Community Facilities	88	-	-	-	-	

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

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

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

R thousand	Function	Project Description	MTSF Service Outcome	IUDF	Asset Class			2021/22 Medium Term Revenue & Expenditure Framework			
						Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Public Safety	AI:Non-Infrastructure Existing:Renewal:Community Assets:Community Facilities:Fire/Ambulance	A comprehensive, responsive and sustainable social protection system	Inclusion and Access	Community Facilities	-	928	-	-	-	-	
Public Safety	Capital:Non-Infrastructure Existing:Renewal:Transport Assets	Governance	Transport Assets	1,586	1,600	-	-	-	-	-	
Public Safety	Capital:Non-Infrastructure New:Furniture And Office Equipment	Growth	Furniture And Office Equipment	179	500	200	1,181	500	-	-	
Public Safety	Capital:Non-Infrastructure New:Machinery And Equipment	Growth	Machinery And Equipment	-	9,270	-	-	-	-	-	
Public Safety	Capital:Non-Infrastructure New:Transport Assets	Growth	Transport Assets	-	8,560	9,500	10,000	8,500	-	-	
Public Safety	Capital:Non-Infrastructure Existing:Upgrading:Other Assets:Operational Buildings:Depots	An efficient, effective and development-oriented public service	Governance	Operational Buildings	583	931	-	-	-	-	
Public Safety	Capital:Non-Infrastructure Existing:Upgrading:Transport Assets	Governance	Transport Assets	-	-	1,500	1,000	1,000	-	-	
Public Safety	Capital:Non-Infrastructure New:Community Assets:Community Facilities:Fire/Ambulance Stations	A comprehensive, responsive and sustainable social protection system	Growth	Community Facilities	-	3,500	4,000	4,000	-	-	
Housing	Capital:Infrastructure New:Electrical Infrastructure:Lv Networks	An efficient, competitive and responsive economic infrastructure network	Growth	Electrical Infrastructure	-	2,000	-	-	-	-	
Housing	Capital:Infrastructure New:Water Supply Infrastructure:Bulk Mains	Growth	Water Supply Infrastructure	-	4,250	500	875	500	-	-	
Housing	Capital:Infrastructure New:Water Supply Infrastructure:Bulk Mains	Growth	Water Supply Infrastructure	777	-	-	-	-	-	-	
Housing	Capital:Infrastructure New:Water Supply Infrastructure:Distribution Points	Growth	Water Supply Infrastructure	15,042	42,248	25,228	36,350	38,825	-	-	
Housing	Capital:Infrastructure New:Water Supply Infrastructure:Distribution Points	Growth	Water Supply Infrastructure	-	3,025	30,800	38,000	26,500	-	-	
Housing	Capital:Infrastructure New:Water Supply Infrastructure:Distribution Points	Growth	Water Supply Infrastructure	2,983	15,000	36,000	42,250	51,000	-	-	
Housing	Capital:Infrastructure New:Sanitation Infrastructure:Reticulation	Growth	Sanitation Infrastructure	13,534	53,939	26,300	22,700	48,550	-	-	
Housing	Capital:Infrastructure New:Sanitation Infrastructure:Reticulation	Growth	Sanitation Infrastructure	-	22,045	3,500	4,350	6,800	-	-	
Housing	Capital:Infrastructure New:Sanitation Infrastructure:Reticulation	Growth	Sanitation Infrastructure	16,278	63,051	28,000	25,400	13,500	-	-	
Housing	Capital:Infrastructure New:Roads Infrastructure:Roads	Growth	Roads Infrastructure	24,799	60,358	43,450	32,125	49,100	-	-	
Housing	Capital:Infrastructure New:Roads Infrastructure:Roads	Growth	Roads Infrastructure	2,520	6,625	8,100	13,200	13,100	-	-	
Housing	Capital:Infrastructure New:Roads Infrastructure:Roads	Growth	Roads Infrastructure	30,406	25,400	21,150	9,850	16,000	-	-	
Housing	Capital:Infrastructure New:Storm Water Infrastructure:Drainage Collection	Growth	Storm Water Infrastructure	109,393	28,620	15,025	5,850	19,025	-	-	
Housing	Capital:Infrastructure New:Storm Water Infrastructure:Drainage Collection	Growth	Storm Water Infrastructure	-	3,250	7,185	8,950	6,685	-	-	
Housing	Capital:Infrastructure New:Storm Water Infrastructure:Drainage Collection	Growth	Storm Water Infrastructure	42,950	13,104	6,650	6,500	4,500	-	-	
Housing	Capital:Non-Infrastructure Existing:Upgrading:Community Assets:Community Facilities:Nature	Protect and enhance our environmental assets and natural resources	Inclusion and Access	Community Facilities	9,317	-	-	-	-	-	
Housing	Capital:Non-Infrastructure New:Other Assets:Housing Social Housing	Sustainable human settlements and improved quality of household life	Growth	Housing	-	56,759	32,000	14,200	32,000	-	

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

R thousand	Function	Project Description	MTSF Service Outcome	IUDF	Asset Class	2021/22 Medium Term Revenue & Expenditure Framework			
						Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22 Year +1 2022/23	Budget Year +2 2023/24
Housing	Capital:Non-Infrastructure>New:Other Assets:Housing:Social Housing	Sustainable human settlements and improved quality of household life	Growth	Housing	-	2,000	-	-	-
Housing	Capital:Non-Infrastructure>New:Other Assets:Housing:Social Housing	Sustainable human settlements and improved quality of household life	Growth	Housing	-	22,250	5,000	-	5,000
Housing	Capital:Non-Infrastructure>New:Other Assets:Housing:Social Housing	Sustainable human settlements and improved quality of household life	Growth	Housing	-	3,000	4,000	-	-
Housing	Capital:Non-Infrastructure>New:Furniture And Office Equipment	An efficient; effective and development-oriented public service	Growth	Furniture And Office Equipment	251	500	500	500	500
Housing	Capital:Non-Infrastructure>Existing:Upgrading:Other Assets:Operational Buildings:Depots	An efficient; effective and development-oriented public service	Governance	Operational Buildings	-	1,655	-	-	-
Health	Capital:Non-Infrastructure>Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	An efficient; effective and development-oriented public service	Governance	Operational Buildings	-	-	2,000	-	-
Health	Capital:Non-Infrastructure>Existing:Upgrading:Community Assets:Community Facilities:Centres	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	-	108	-	-	-
Health	Capital:Non-Infrastructure>Existing:Upgrading:Community Assets:Community Facilities:Testing	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	-	500	1,500	1,000	1,000
Health	Capital:Non-Infrastructure>New:Transport Assets	Growth	Transport Assets	-	-	1,615	-	-	-
Health	Capital:Non-Infrastructure>New:Other Assets:Operational Buildings:Laboratories	An efficient; effective and development-oriented public service	Growth	Operational Buildings	1,102	-	-	-	-
Planning And Development	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	-	-	-	1,000	1,000
Planning And Development	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Road Structures	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	125,889	-	-	-	-
Planning And Development	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Road Furniture	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	-	-	2,000	3,000	-
Planning And Development	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Road Furniture	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	417	-	-	-	-
Planning And Development	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Road Furniture	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	-	-	5,800	6,800	-
Planning And Development	Capital:Infrastructure>Existing:Upgrading:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	-	124	25,774	27,641	30,000
Planning And Development	Capital:Infrastructure>Existing:Upgrading:Roads Infrastructure:Road Structures	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	-	77,288	23,700	23,200	97,117
Planning And Development	Capital:Infrastructure>Existing:Upgrading:Roads Infrastructure:Road Structures	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	-	-	10,000	2,000	-
Planning And Development	Capital:Infrastructure>New:Water Supply Infrastructure:Distribution Points	Growth	Water Supply Infrastructure	-	7,174	-	-	-	-
Planning And Development	Capital:Infrastructure>New:Sanitation Infrastructure:Reticulation	Growth	Sanitation Infrastructure	-	542	-	-	-	-
Planning And Development	Capital:Infrastructure>New:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	39,764	36,867	-	-	-
Planning And Development	Capital:Infrastructure>New:Roads Infrastructure:Road Structures	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	5,129	4,140	-	-	-
Planning And Development	Capital:Infrastructure>New:Roads Infrastructure:Road Structures	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	-	310	-	-	-
Planning And Development	Capital:Infrastructure>New:Roads Infrastructure:Road Structures	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	7,663	1,633	-	-	-

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

R thousand	Function	Project Description	MTSF Service Outcome	IUDF	Asset Class			2021/22 Medium Term Revenue & Expenditure Framework	
						Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23
Planning And Development	Capital Infrastructure:New:Roads Infrastructure:Road Furniture	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	1,477	2,988	-	-	-
Planning And Development	Capital Infrastructure:New:Roads Infrastructure:Road Furniture	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	4,371	5,537	-	-	-
Planning And Development	Capital Infrastructure:New:Roads Infrastructure:Road Furniture	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	1,567	1,555	-	-	-
Planning And Development	Capital Infrastructure:New:Roads Infrastructure:Road Furniture	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	-	1,253	-	-	-
Planning And Development	Non-Infrastructure Existing:Renewal:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	1,739	281	-	-	-
Planning And Development	Non-Infrastructure Existing:Renewal:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	1,579	-	-	-	-
Planning And Development	Non-Infrastructure Existing:Renewal:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	-	7,204	-	-	-
Planning And Development	Capital:Non-Infrastructure Existing:Renewal:Other Assets:Operational Buildings:Pay/Enquiry Points	An efficient; effective and development-oriented public service	Governance	Operational Buildings	5	310	-	-	-
Planning And Development	Capital:Non-Infrastructure New:Computer Equipment	An efficient; effective and development-oriented public service	Growth	Computer Equipment	-	300	-	-	400
Planning And Development	Capital:Non-Infrastructure New:Furniture And Office Equipment	An efficient; effective and development-oriented public service	Growth	Furniture And Office Equipment	548	500	500	500	500
Planning And Development	Capital:Non-Infrastructure New:Furniture And Office Equipment	An efficient; effective and development-oriented public service	Growth	Furniture And Office Equipment	-	200	-	-	600
Planning And Development	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	-	148	3,044	-	-
Planning And Development	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	12,952	4,945	7,000	9,500	-
Planning And Development	Non-Infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Inclusion and Access	Community Facilities	-	2,191	2,000	11,200	-
Planning And Development	Capital:Non-Infrastructure Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	An efficient; effective and development-oriented public service	Governance	Operational Buildings	1,503	783	-	-	-
Planning And Development	Capital:Non-Infrastructure Existing:Upgrading:Other Assets:Operational Buildings:Pay/Enquiry	An efficient; effective and development-oriented public service	Governance	Operational Buildings	-	-	2,000	-	-
Planning And Development	Capital:Non-Infrastructure New:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Growth	Community Facilities	1,238	116	-	-	-
Planning And Development	Capital:Non-Infrastructure New:Community Assets:Community Facilities:Taxi Ranks/Bus	An efficient; effective and development-oriented public service	Growth	Community Facilities	609	2,470	-	-	-

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

R thousand	Function	Project Description	MTSF Service Outcome	IUDF	Asset Class			2021/22 Medium Term Revenue & Expenditure Framework	
						Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year+1 2022/23
Planning And Development	Capital:Non-Infrastructure>New:Other Assets:Operational Buildings:Building Plan Offices	An efficient; effective and development-oriented public service	Growth	Operational Buildings	-	-	-	2,000	2,000
Planning And Development	Capital:Non-Infrastructure>New:Other Assets:Operational Buildings:Building Plan Offices	An efficient; effective and development-oriented public service	Growth	Operational Buildings	-	-	-	5,000	5,000
Road Transport	Capital:Infrastructure>Existing:Renewal:Water Supply Infrastructure:Dams And Weirs	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Water Supply Infrastructure	4,704	-	-	-	-
Road Transport	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	79,071	23,281	79,000	49,399	83,756
Road Transport	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	33,381	59,367	39,540	23,520	48,000
Road Transport	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	5,072	35,000	27,000	16,000	13,000
Road Transport	Capital:Infrastructure>Existing:Renewal:Roads Infrastructure:Road Structures	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	9,659	-	-	-	-
Road Transport	Capital:Infrastructure>Existing:Upgrading:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	3,750	185,695	110,250	214,636	28,700
Road Transport	Capital:Infrastructure>Existing:Upgrading:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	7,333	5,000	8,000	8,000	15,500
Road Transport	Capital:Infrastructure>Existing:Upgrading:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	59,422	68,856	74,500	100,281	-
Road Transport	Capital:Infrastructure>Existing:Upgrading:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Inclusion and Access	Roads Infrastructure	-	3,000	-	-	-
Road Transport	Capital:Infrastructure>New:Sanitation Infrastructure:Toilet Facilities	An efficient; competitive and responsive economic infrastructure network	Growth	Sanitation Infrastructure	-	700	-	-	-
Road Transport	Capital:Infrastructure>New:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	26,322	-	-	-	-
Road Transport	Capital:Infrastructure>New:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	29,825	1,500	-	-	-
Road Transport	Capital:Infrastructure>New:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	6,982	18,000	-	-	-
Road Transport	Capital:Infrastructure>New:Roads Infrastructure:Roads	An efficient; competitive and responsive economic infrastructure network	Growth	Roads Infrastructure	51,612	-	-	-	-
Road Transport	Capital:Non-Infrastructure>New:Furniture And Office Equipment	An efficient; effective and development-oriented public service	Growth	Furniture And Office Equipment	923	1,791	1,500	1,000	-
Road Transport	Capital:Non-Infrastructure>New:Furniture And Office Equipment	An efficient; effective and development-oriented public service	Growth	Furniture And Office Equipment	-	-	500	500	500
Road Transport	Capital:Non-Infrastructure>New:Machinery And Equipment	An efficient; effective and development-oriented public service	Growth	Machinery And Equipment	9,992	-	-	1,000	-
Road Transport	Capital:Non-Infrastructure>New:Machinery And Equipment	An efficient; effective and development-oriented public service	Growth	Machinery And Equipment	-	-	-	1,000	-
Road Transport	Capital:Non-Infrastructure>New:Machinery And Equipment	An efficient; effective and development-oriented public service	Growth	Machinery And Equipment	3,836	4,141	2,100	4,500	4,500
Road Transport	Capital:Non-Infrastructure>New:Transport Assets	An efficient; effective and development-oriented public service	Growth	Transport Assets	-	1,000	-	-	-
Road Transport	Capital:Non-Infrastructure>Existing:Upgrading:Other Assets:Operational Buildings:Depots	An efficient; effective and development-oriented public service	Governance	Operational Buildings	-	-	2,500	4,500	1,000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUF Buffalo City - Supporting Table SA37 Consolidated projects delayed from previous financial year/s															
R thousand	Function	Project name	MTSF Service Outcome	IUDF	Asset Class	Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework						
							Original Budget	Full Year Forecast	Budget Year	+1 2022/23	+2 2023/24				
Parent municipality: List all capital projects grouped by Function															
Water Management	Capital Infrastructure Existing Renewal Water Supply Infrastructure: Water Treatment Works	An efficient;	Inclusion and Access	Water Supply Infrastructure	2016	14,360	5,500	15,500	25,000	20,000					
Water Management	Capital Infrastructure Existing Renewal Water Supply Infrastructure: Water Treatment Works	An efficient;	Inclusion and Access	Water Supply Infrastructure	2016	1,130	1,500	6,000	500	-					
Water Management	Capital Infrastructure Existing Upgrading Water Supply Infrastructure Distribution	An efficient;	Inclusion and Access	Water Supply Infrastructure		6,432	-	-	-	-					
Water Management	Capital Infrastructure Existing Upgrading Water Supply Infrastructure Distribution	An efficient;	Inclusion and Access	Water Supply Infrastructure		999	-	-	-	-					

2.14 LEGISLATION COMPLIANCE STATUS

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

1. Budget

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

2. In year reporting

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

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

3. Internship programme

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

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

4. Budget and Treasury Office

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

5. Audit Committee

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

6. Risk Management Committee

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

7. Municipal Public Accounts Committee

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

8. Service Delivery and Implementation Plan

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

9. Annual Report

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

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

7. National Treasury Minimum Competency Programme

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

8. Policies

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

9. Councillors Remuneration

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

2.15 OTHER SUPPORTING DOCUMENTS

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

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

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

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

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

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

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

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

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

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

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

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome
Demographics											
Population		705	724	781	781	835	835	835	835	835	835
Females aged 5 - 14		69	65	60	60	87	87	87	87	87	87
Males aged 5 - 14		69	66	62	62	87	87	87	87	87	87
Females aged 15 - 34		141	136	140	140	145	145	145	145	145	145
Males aged 15 - 34		128	146	134	134	143	143	143	143	143	143
Unemployment		158	112	100	100	100	100	100	100	100	100
Monthly household income (no. of households)											
No income		55 253	26 938	38 023	38 023	38 023	38 023	38 023	38 023	38 023	38 023
R1 - R1 600		12 943	11 400	11 650	11 650	11 650	11 650	11 650	11 650	11 650	11 650
R1 601 - R3 200		36 684	17 362	15 660	15 660	15 660	15 660	15 660	15 660	15 660	15 660
R3 201 - R6 400		29 375	40 353	41 421	41 421	41 421	41 421	41 421	41 421	41 421	41 421
R6 401 - R12 800		22 768	32 546	38 047	38 047	38 047	38 047	38 047	38 047	38 047	38 047
R12 801 - R25 600		15 836	20 369	24 916	24 916	24 916	24 916	24 916	24 916	24 916	24 916
R25 601 - R51 200		12 001	15 156	19 986	19 986	19 986	19 986	19 986	19 986	19 986	19 986
R52 201 - R102 400		6 434	9 487	17 765	17 765	17 765	17 765	17 765	17 765	17 765	17 765
R102 401 - R204 800		1 593	4 847	11 058	11 058	11 058	11 058	11 058	11 058	11 058	11 058
R204 801 - R409 600		443	1 110	3 448	3 448	3 448	3 448	3 448	3 448	3 448	3 448
R409 601 - R819 200		564	506	918	918	918	918	918	918	918	918
> R819 200		169	449	668	668	668	668	668	668	668	668
Poverty profiles (no. of households)											
< R2 060 per household per month											
Insert description											
Household/demographics (000)											
Number of people in municipal area		704 855	724 306	781 027	781	835	835	835	835	835	835
Number of poor people in municipal area		191 046	208 389	223 568	224	253	253	253	253	253	253
Housing statistics											
Formal		120 949	147 317	162 005	162 005	117 847	117 847	117 847	120 000	120 000	120 000
Informal		54 647	51 021	49 790	49 790	6 730	6 730	6 730	7 000	7 000	7 000
Total number of households											
Dwellings provided by municipality		175 596	198 338	211 795	211 795	124 577	124 577	124 577	127 000	127 000	127 000
Dwellings provided by province/s		1 297	583	67	400	400	400	400	677	708	741
Dwellings provided by private sector		1 677	1 326	1 523	1 465	1 465	1 465	1 465	1 451	1 451	1 451
Total new housing dwellings											
2 974		1 909	1 590	1 865	1 865	1 865	1 865	1 865	2 128	2 159	2 192
Economic											
Inflation/inflation outlook (CPIX)					4.6	4.5	4.1%	4.5%	3.9%	4.2%	4.4%
Interest rate - borrowing					9.9%	9.7%	10.1%	10.1%	9.9%	9.9%	9.9%
Interest rate - investment					6.6%	6.6%	6.3%	4.1%	3.3%	3.3%	3.3%
Remuneration increases					15.1%	9.1%	6.7%	6.3%	5.2%	5.2%	5.4%
Consumption growth (electricity)					-0.4%	0.1%	-1.8%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)					5.7%	-2.9%	-4.5%	5.0%	5.0%	5.0%	5.0%
Collection rates											
Property tax/service charges					93.3%	87.8%	92.5%	90.5%	86.0%	86.0%	87.5%
Rental of facilities & equipment					79.9%	117.9%	92.5%	90.5%	86.0%	86.0%	87.5%
Interest - external investments					83.0%	54.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors					115.1%	160.5%	92.5%	90.5%	86.0%	86.0%	87.5%
Revenue from agency services					0.0%	0.0%	0.0%	0.0%	86.0%	86.0%	87.5%

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

Detail on the provision of municipal services for A10

Total municipal services		2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets (000)										
Water:										
Piped water inside dwelling	118 000	122 000	122 000	122 308	122 308	122 308	122 308	122 562	122 816	
Piped water inside yard (but no tap)	–	–	–	–	–	–	–	–	–	
Using public tap (at least min. service level)	105 000	126 407	126 607	128 222	128 222	128 222	128 222	128 968	129 714	
Other water supply (at least min. service level)	–	–	–	–	–	–	–	–	–	
Minimum Service Level and Above sub-total	223 000	248 407	248 607	250 530	250 530	250 530	250 530	251 530	252 530	
Using public tap (< min. service level)	–	–	–	–	–	–	–	–	–	
Other water supply (< min. service level)	–	–	–	–	–	–	–	–	–	
No water supply	1 000	5 070	4 870	2 947	2 947	2 947	2 947	1 947	947	
Below Minimum Service Level sub-total	1 000	5 070	4 870	2 947	2 947	2 947	2 947	1 947	947	
Total number of households	224 000	253 477	253 477	253 477	253 477	253 477	253 477	253 477	253 477	253 477
Sanitation/sewage:										
Flush toilet (connected to sewerage system)	158 571	176 208	165 708	169 300	169 300	169 300	169 300	169 300	169 300	169 300
Flush toilet (with septic tank)	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437
Chemical toilet	3 544	3 544	3 544	3 544	3 544	3 544	3 544	3 544	3 544	3 544
Pit toilet (vented)	36 298	42 536	47 087	50 679	50 679	50 679	50 679	54 179	57 179	
Other toilet provisions (> min. service level)	19 808	4 590	16 444	12 852	12 852	12 852	12 852	–	–	
Minimum Service Level and Above sub-total	223 658	232 315	238 220	241 812	241 812	241 812	241 812	232 460	235 460	
Bucket toilet	–	–	–	–	–	–	–	–	–	
Other toilet provisions (< min. service level)	1 789	1 789	15 257	11 665	11 665	11 665	11 665	21 017	18 017	
Below Minimum Service Level sub-total	1 789	1 789	15 257	11 665	11 665	11 665	11 665	21 017	18 017	
Total number of households	225 447	234 104	253 477	253 477	253 477	253 477	253 477	253 477	253 477	253 477
Energy:										
Electricity (at least min. service level)	7 002	7 002	5 692	5 692	5 692	5 598	5 598	5 598	5 598	5 598
Electricity - prepaid (min. service level)	120 805	12 106	127 623	128 623	128 623	128 623	129 623	130 623	131 623	
Minimum Service Level and Above sub-total	127 807	19 108	133 315	134 315	134 315	134 221	135 221	136 221	137 221	
Electricity (< min. service level)	40 000	39 000	37 500	37 500	37 500	37 500	37 000	36 500	36 000	
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	
Other energy sources	–	–	–	–	–	–	–	–	–	
Below Minimum Service Level sub-total	40 000	39 000	37 500	37 500	37 500	37 500	37 000	36 500	36 000	
Total number of households	167 807	58 108	170 815	171 815	171 815	171 721	172 221	172 721	173 221	
Refuse:										
Removed at least once a week	127 237	128 544	128 673	128 673	128 673	128 673	135 073	135 073	135 073	
Minimum Service Level and Above sub-total	127 237	128 544	128 673	128 673	128 673	128 673	135 073	135 073	135 073	
Removed less frequently than weekly	1 980	40 556	40 556	40 556	40 556	40 556	40 556	40 556	40 556	
Using communal refuse dump	2	2	2	2	2	2	2	2	2	
Using own refuse dump	1	1	1	1	1	1	1	1	1	
Other rubbish disposal	4	4	4	4	4	4	4	4	4	
No rubbish disposal	3	3	3	3	3	3	3	3	3	
Below Minimum Service Level sub-total	1 990	40 566	40 566	40 566	40 566	40 566	40 566	40 566	40 566	
Total number of households	129 227	169 110	169 239	169 239	169 239	169 239	175 639	175 639	175 639	

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

Municipal in-house services		2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Household service targets (000)											
<u>Water:</u>											
Minimum Service Level and Above sub-total	Piped water inside dwelling	118 000	122 000	122 000	122 308	122 308	122 308	122 308	122 562	122 816	
	Piped water inside yard (but no tap)	–	–	–	–	–	–	–	–	–	
	Using public tap (at least min. service level)	105 000	126 407	126 607	128 222	128 222	128 222	128 222	128 968	129 714	
	Other water supply (at least min. service level)	–	–	–	–	–	–	–	–	–	
	Total number of households	223 000	248 407	248 607	250 530	250 530	250 530	250 530	251 530	252 530	
	Using public tap (< min. service level)	–	–	–	–	–	–	–	–	–	
	Other water supply (< min. service level)	–	–	–	–	–	–	–	–	–	
	No water supply	1 000	5 070	4 870	2 947	2 947	2 947	2 947	1 947	947	
	Total number of households	1 000	5 070	4 870	2 947	2 947	2 947	2 947	1 947	947	
	Total number of households	224 000	253 477	253 477	253 477	253 477	253 477	253 477	253 477	253 477	
<u>Sanitation/sewage:</u>											
Minimum Service Level and Above sub-total	Flush toilet (connected to sewer)	158 571	176 208	165 708	169 300	169 300	169 300	169 300	169 300	169 300	
	Flush toilet (with septic tank)	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	
	Chemical toilet	3 544	3 544	3 544	3 544	3 544	3 544	3 544	3 544	3 544	
	Pit toilet (ventilated)	36 298	42 536	47 087	50 679	50 679	50 679	50 679	54 179	57 179	
	Other toilet provisions (> min. service level)	19 808	4 590	16 444	12 852	12 852	12 852	12 852	–	–	
	Total number of households	223 658	232 315	238 220	241 812	241 812	241 812	241 812	232 460	235 460	
	Bucket toilet	–	–	–	–	–	–	–	–	–	
	Other toilet provisions (< min. service level)	1 789	1 789	15 257	11 665	11 665	11 665	11 665	21 017	18 017	
	No toilet provisions	–	–	–	–	–	–	–	–	–	
	Total number of households	1 789	1 789	15 257	11 665	11 665	11 665	11 665	21 017	18 017	
<u>Energy:</u>											
Minimum Service Level and Above sub-total	Electricity (at least min. service level)	7 002	7 002	5 692	5 692	5 692	5 598	5 598	5 598	5 598	
	Electricity - prepaid (min. service level)	120 805	12 106	127 623	128 623	128 623	128 623	129 623	130 623	131 623	
	Total number of households	127 807	19 108	133 315	134 315	134 315	134 221	135 221	136 221	137 221	
	Electricity (< min. service level)	40 000	39 000	37 500	37 500	37 500	37 500	37 000	36 500	36 000	
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	
	Other energy sources	–	–	–	–	–	–	–	–	–	
	Total number of households	40 000	39 000	37 500	37 500	37 500	37 500	37 000	36 500	36 000	
	Refuse:	167 807	58 108	170 815	171 815	171 815	171 721	172 221	172 721	173 221	
	Removed at least once a week	127 237	128 544	128 673	128 673	128 673	128 673	135 073	135 073	135 073	
	Total number of households	127 237	128 544	128 673	128 673	128 673	128 673	135 073	135 073	135 073	
<u>Refuse:</u>											
Minimum Service Level and Above sub-total	Removed less frequently than once a week	1 980	40 556	40 556	40 556	40 556	40 556	40 556	40 556	40 556	
	Using communal refuse dump	2	2	2	2	2	2	2	2	2	
	Using own refuse dump	1	1	1	1	1	1	1	1	1	
	Other rubbish disposal	4	4	4	4	4	4	4	4	4	
	No rubbish disposal	3	3	3	3	3	3	3	3	3	
	Total number of households	1 990	40 566	40 566	40 566	40 566	40 566	40 566	40 566	40 566	
	Refuse:	129 227	169 110	169 239	169 239	169 239	169 239	175 639	175 639	175 639	
	Removed at least once a week	129 227	169 110	169 239	169 239	169 239	169 239	175 639	175 639	175 639	
	Total number of households	129 227	169 110	169 239	169 239	169 239	169 239	175 639	175 639	175 639	

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

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

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

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

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

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

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

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

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

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

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

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

Table 91: MBRR Table SA31 – Aggregated Entity Budget

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

Table 92: MBRR Table SA32 – List of External Mechanisms

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

2.16 BUDGET TABLES OF THE PARENT MUNICIPALITY

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

Table 93: MBRR Table A1 – Budget Summary

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

MBRR Table A1 – Budget Summary (continued)

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

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

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

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

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

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

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

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

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

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

Table 98: MBRR Table A6 - Budgeted Financial Position

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

Table 99: MBRR Table A7 - Budgeted Cash Flow Statement

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

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

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

Table 101: MBRR Table A9 – Asset Management

MBRR Table A9 – Asset Management (continued)

MBRR Table A9 – Asset Management (continued)

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

Table 102: MBRR Table A10 – Basic Service Delivery Measurement

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

MBRR Table A10 – Basic Service Delivery Measurement (continued)

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

2.17 CITY MANAGER'S QUALITY CERTIFICATE

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

Print Name: Andile Sihlahla

City Manager of Buffalo City Metropolitan Municipality (BUF)

Signature _____

Date _____

ANNEXURES:

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