

# **DRAFT BUDGET OF MAPHUMULO LOCAL MUNICIPALITY**



## **2021/22 TO 2023/24 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

### **MAPHUMULO LOCAL MUNICIPALITY**

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## **Part 1 – Annual Budget**

### **1.1. MAYORS REPORT**

#### **1.1.1 Summary of medium term service delivery objectives and the Associated medium-term financial implications contained in the annual budget**

It is with great pleasure that I present to you our Draft Budget on the activities of the Maphumulo Local Municipality for the financial year 1 July 2021 to 30 June 2022. The strategic priorities for the Maphumulo Local Municipality are set out in the integrated Development Plan (IDP), which was reviewed for the financial year 2020/21 and will be revised every year as prescribed by legislation. The IDP is the core document against which the Municipality's performance was measured in this Annual Report.

#### **1.1.2. Summary of linkages between the annual budget, IDP and political priorities at the national, provincial, district and local levels:**

In order to ensure continuous delivery of services and sustained development within the municipal area, Maphumulo Municipality identified a few programs and projects that constituted the municipalities focus areas during the year under review. These programs and projects fall under one or another of the national key performance areas for local government. The integration of these programs and projects was pursued during this planning and alignment cycle.

#### **1.1.3 Summary of infrastructure development objectives**

The following are the key performance areas (KPA's) that informed our programs and projects for the financial year 2021/22

1. KPA 1: Institutional Development and Transformation
2. KPA 2: Infrastructure Development and Service Delivery
3. KPA 3: Financial Viability and Management
4. KPA 4: Social and Local Economic Development
5. KPA 5: Good Governance and Public Participation.

### **1.1.4 Other Information**

Under my leadership and that of the Municipal Manager, Mr PN Mhlongo and the Executive Committee, we have no doubts that this budget will not defect the service delivery together with financial management & revenue enhancement of the municipality.

## **1.2. COUNCIL RESOLUTIONS**

1. That the Council of Maphumulo Local Municipality, acting in terms of section 16(1) and (2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

- 1.1. The Draft Budget of the municipality for the financial year 2021/22 and the multi-year 2022/23 and 2023/24 operational and capital expenditures.

2. That the Council of Maphumulo Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) and of the Rates Policy. The Municipality may levy different rates for different categories of properties. The rating structure for 2021/22 financial year is proposed in the Tariffs Policy to be approved and adopted:

- 2.1. 2021/22 Tariffs for property rates comes into operation on 1 July 2021,

3. To give proper effect to the municipality's Draft budget, the Council of Maphumulo Local Municipality notes and approves the budget related policies for implementation on 01 July 2021.

The budget related policies is as follow

- 3.1. Tariffs policy
    - 3.2. Virement policy
    - 3.3. Property rates policy
    - 3.3. Budget policy
    - 3.4. Banking policy
    - 3.5. Credit control policy
    - 3.6. Travelling policy
    - 3.7. Fixed Assets Policy
    - 3.8. Supply Chain Management policy
    - 3.9. Indigent policy
    - 3.10. Cost containment policy

4. Draft Service Level Standard

### 1.3. EXECUTIVE SUMMARY

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

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

When finalising this budget, consideration was given to Section 18 of the MFMA which states that:

*“An annual budget may only be funded from:*

- a) Realistically anticipated revenues to be collected;*
  - b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and*
  - c) Borrowed funds, but only for the capital budget referred to in section 17(2)*
- (2) Revenue projections in the budget must be realistic, taking into account*
- a) Projected revenue for the current year based on collection levels to date; and*
  - b) Actual revenue collected in previous financial years.”*

Section 28 of MFMA states that the municipality may revise an approved annual budget through an adjustment budget.

A credible budget is described as one that:

- 1 Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality
- 2 Is achievable in terms of agreed service delivery and performance targets
- 3 Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions
- 4 Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium and long term); and
- 5 Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

**National Treasury's MFMA Circular No. 108 and its annexure was used to guide the compilation of the 2020/21 MTREF.**

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

- Impact of Covid-19 on the operations of the municipality and its ability to collect revenue
- Limited available financial resources
- Slow economic growth in the local and national economy;
- Aging and poorly maintained roads, buildings and sports ground;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Affordability of capital projects – allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2021/22 MTREF process; and

**The following budget principles and guidelines directly informed the compilation of the 2022/23 MTREF:**

- The 2020/21 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2021/22 draft annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariffs and property rates have been reviewed and no major changes;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual 2022 Division of Revenue Bill;

**National Treasury's MFMA Circular No. 108 and its annexure was used to guide the compilation of the 2021/22 MTREF.**

- The preparation of 2021/22 budget is prepared in accordance with National Treasury MFMA Circular No. 99, municipal financial system and process requirement in support municipal standard chart of account (mSCOA).
- Municipal council has taken all necessary steps to ensure that these Regulations are implemented by the adoption of any resolutions, policies and budgetary provisions necessary for the implementation of these Regulations. This budget is mSCOA compliant and budget data strings would be submitted to national treasury before 31 March 2021.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2020/22 Medium-term Revenue and Expenditure Framework:

<b>Table 1 Consolidated overview of 2021/22 MTREF</b>			
	<b>Budget 2021/22</b>	<b>Budget 2022/23</b>	<b>Budget 2023/24</b>
Operating Revenue	R128 m	R133 m	R131 m
Operating Expenditure	R138.6m	R143.8m	R150m
Surplus/(Deficit) for the year	(R10.6m)	(R10.8m)	(R18.7m)
Total capital Expenditure	R33.9m	R25.1 m	R26 m

Total operating revenue has decreased by R17.4 million in the 2021/22 budget year when compared to the 2020/21 Adjustment Budget. For the two outer years, operational revenue will increase by R5 million in the 2022/23 and decrease by R2.2 million in the 2023/24 financial year.

Total operating expenditure for the 2022/23 budget year decreased by R14.5 million when compared to 2020/21 Adjustment Budget, and is expected to increase by R5.1 million in the 2022/23 and increase by R5.8 million in the 2023/24 financial year.

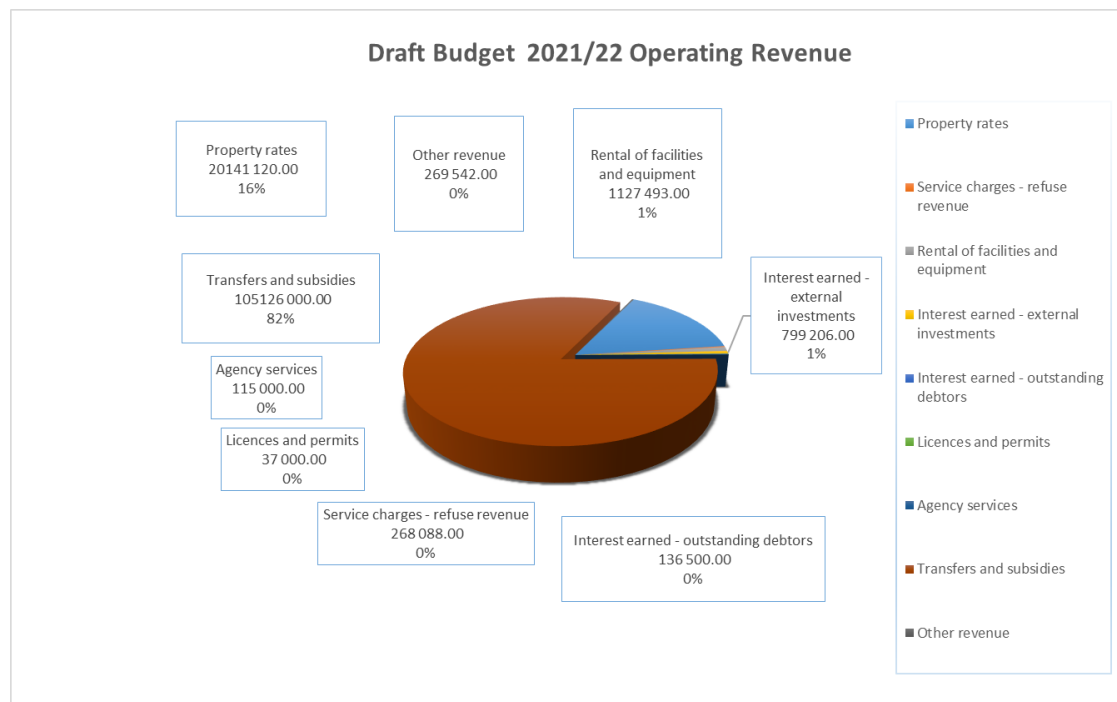
The capital income for 2021/22 is expected to decrease by R2.8 million, further decrease of R6.3 million in 2022/23 and a decrease of R960 000 in the 2023/24 financial year.

## 1.4. OVERVIEW OF THE DRAFT BUDGET 2020/21

### 1.4.1 Operating Revenue

The total operating revenue in the 2021/22 draft budget, including Property rates, Service charges, Rental of facilities and equipment, other revenue, Agency services, Licences and permits, Interest earned outstanding debtors, Interest external investment and transfers recognised operational.

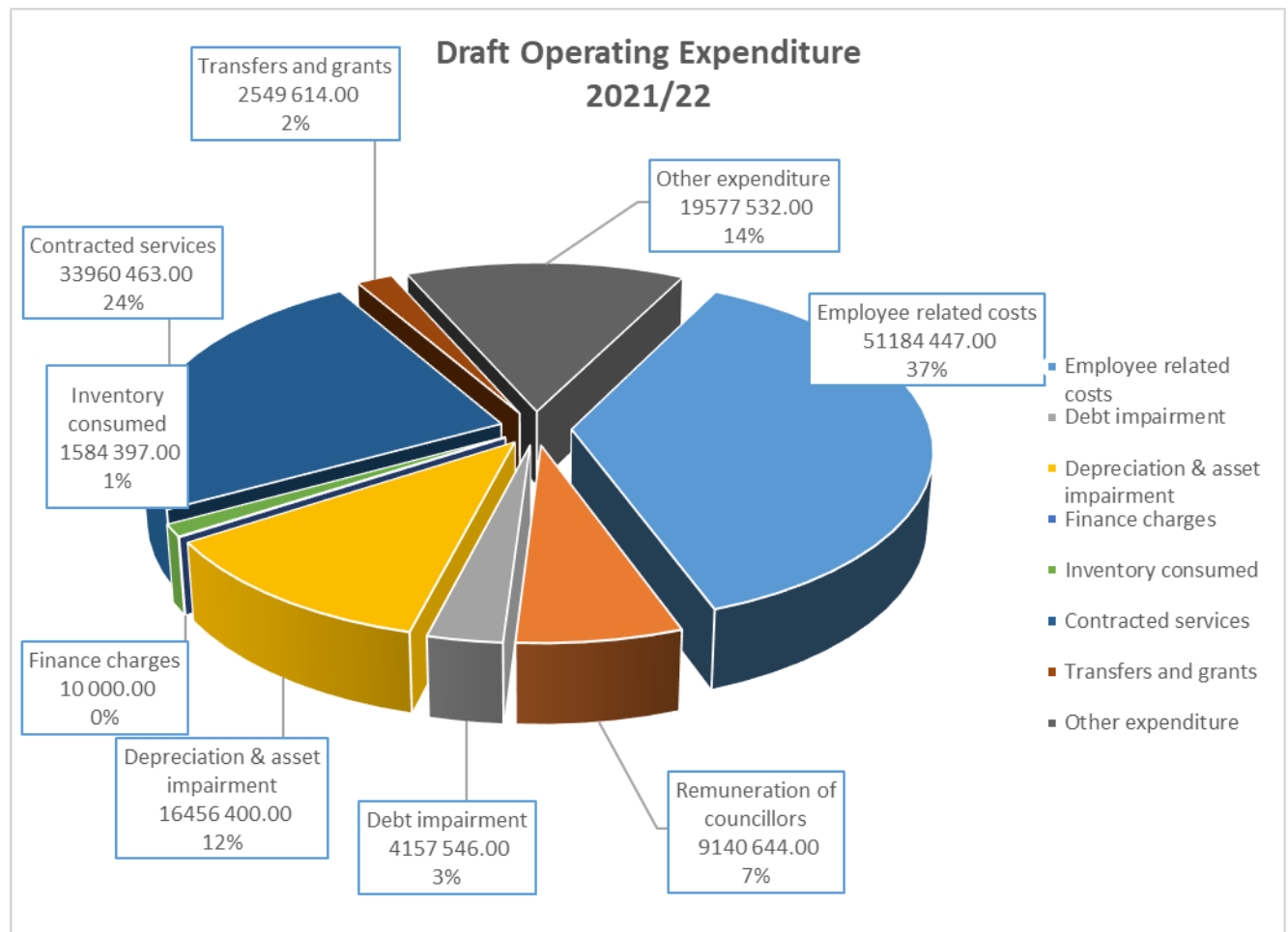
Draft Operating Revenue 2021/22	
Description	Amount
Property rates	20 141 120.00
Service charges - refuse revenue	268 088.00
Rental of facilities and equipment	1 127 493.00
Interest earned - external investments	799 206.00
Interest earned - outstanding debtors	136 500.00
Licences and permits	37 000.00
Agency services	115 000.00
Transfers and subsidies	105 126 000.00
Other revenue	269 542.00
<b>Total Operating Revenue</b>	<b>128 019 949.00</b>



#### 4.1.2 Operating expenditure

Total operating expenditure in the 2021/22 draft budget includes the, Employee related cost, Remuneration for councillors, Depreciation and assets impairment, Debts impairment, Finance charges , Contracted services, Inventory consumed, Transfers and grants and other expenditure.

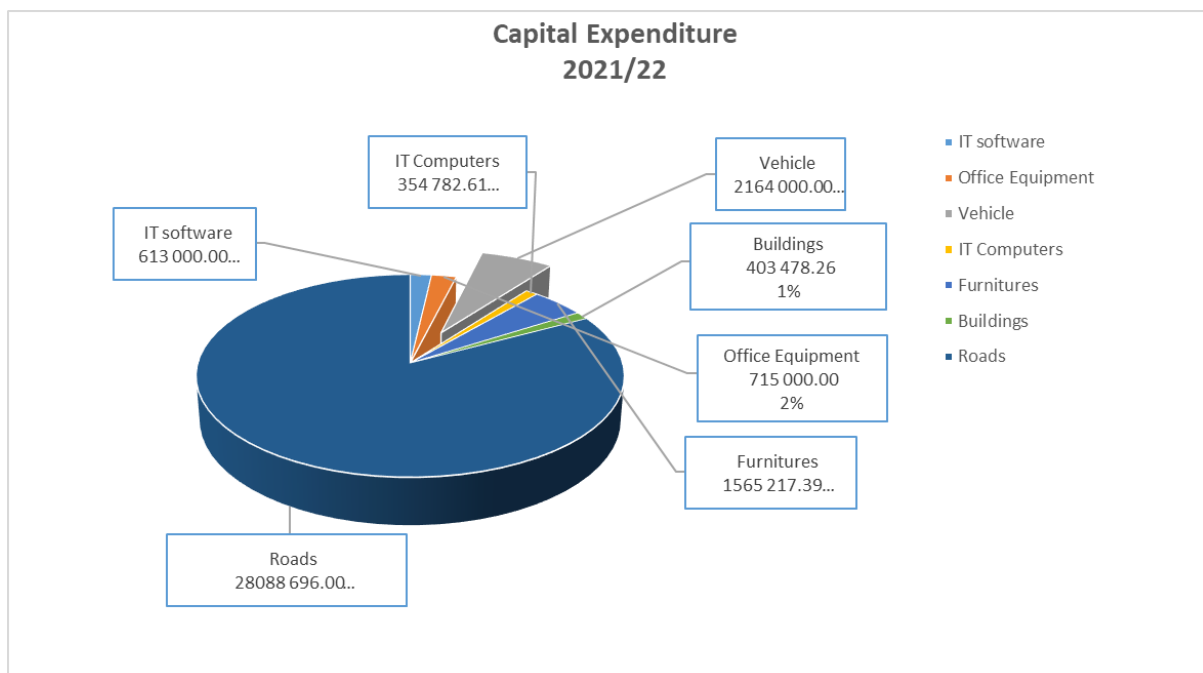
<b>2021/22 Draft Operating Expenditure</b>	
<b>Description</b>	<b>Amount</b>
Employee related costs	51 184 447.00
Remuneration of councillors	9 140 644.00
Debt impairment	4 157 546.00
Depreciation & asset impairment	16 456 400.00
Finance charges	10 000.00
Inventory consumed	1 584 397.00
Contracted services	33 960 463.00
Transfers and grants	2 549 614.00
Other expenditure	19 577 532.00
<b>Total Operating Expenditure</b>	<b>138 621 043.00</b>



#### 4.1.3 Capital Expenditure / Projects

The capital expenditure is estimated to be R33.9 million exclusive of VAT, this total expenditure comprises of the purchase of immovable assets and Road infrastructure.

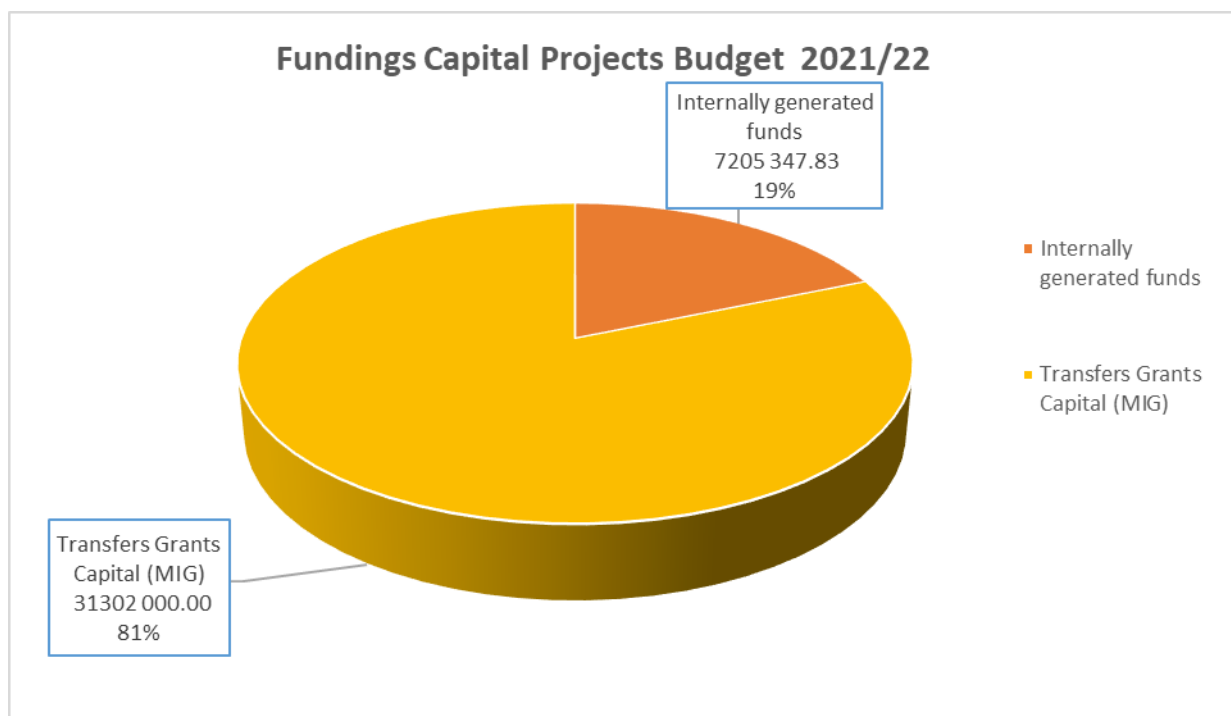
<b>2021/22 Draft Capital Expenditure</b>	
<b>Description</b>	<b>Amount Exc. VAT</b>
IT software	613 000.00
Office Equipment	715 000.00
Vehicle	2 164 000.00
IT Computers	354 782.61
Furnitures	1 565 217.39
Buildings	403 478.26
Roads	28 088 696.00
<b>Total capital expenditure</b>	<b>33 904 174.26</b>



#### 4.1.4 Funding of Capital Projects

Funding's of capital projects is as follows:-

2021/22 Draft Fundings Capital Projects			
Description	Amount Exc.	VAT	Amount Incl.
Internally generated funds	6 685 043.48	520 304.35	7 205 347.83
Transfers Grants Capital (MIG)	27 219 130.43	4 082 869.57	31 302 000.00
<b>Total Capital Funding</b>	<b>33 904 173.91</b>	<b>4 603 173.91</b>	<b>38 507 347.83</b>



### 1.4.5 Expenditure on Conditional Grants Allocation

#### 1.4.5.1 Municipal Infrastructure Grant

The MIG funds the provisions of infrastructure to provide basic services, road and social infrastructure for poor households in all municipal areas. MIG finance all the projects approved by COGTA. The table below show the MIG projects as for budget year 2021/22. And two outer years.

The two outer years projects is not final approved projects, and these projects will be revised and prioritised accordingly during the preparation of 2022/23 and 2023/24 budget.

2021/22 Final approved Projects				
Name of the Projects	Ward	Budget Year 2021/22 Amount Exc. VAT	VAT	Budget Year 2021/22 Amount Inc. VAT
Okhalweni B/T Road	10	13 306 086.96	1 995 913.04	15 302 000.00
Okhukho B/T Road	4	6 956 521.74	1 043 478.26	8 000 000.00
Phozomane/Mnawe Road	9	6 956 521.74	1 043 478.26	8 000 000.00
		<b>27 219 130.43</b>	<b>4 082 869.57</b>	<b>31 302 000.00</b>
2022/23 Not yet finalised Projects				
Name of the Projects	Ward	Budget Year 2022/23 Amount Exc. VAT	VAT	Budget Year 2022/23 Amount Inc. VAT
Ogagwini/ Theo Road	5	4 560 000.00	684 000.00	5 244 000.00
Nombokojwana B/T Road	6	12 500 000.00	1 875 000.00	14 375 000.00
Snamfini Bridge	7	4 666 956.52	700 043.48	5 367 000.00
		<b>21 726 956.52</b>	<b>3 259 043.48</b>	<b>24 986 000.00</b>
2023/24 Not yet finalised Projects				
Name of the Projects	Ward	Budget Year 2023/24 Amount Exc. VAT	VAT	Budget Year 2023/24 Amount Inc. VAT
Plezini B/T Road	9	12 950 000.00	1 942 500.00	14 892 500.00
Ngwadumane B/T Road	11	6 875 000.00	1 031 250.00	7 906 250.00
Mphise Spoertfield	3	2 736 739.13	410 510.87	3 147 250.00
		<b>22 561 739.13</b>	<b>3 384 260.87</b>	<b>25 946 000.00</b>

#### 1.4.5.2. Integrated National Electrification Grant (INEP)

The INEP funds would use to fund the electrification projects. For this budget year municipality will receive R16.3 million. This allocation is specifically for the projects we applied for and approved by Department of Energy (DoE). We as the municipality wish to provide electricity to all households but with limited resources we cant.

Below are the electrification project that are approved for 2021/22 budget year which amount to R9.5 million. We are still waiting for approval R6.3 million and, we hope to get the projects names before the approval of Original budget.

2021/22 Final approved Projects					
Name of the Projects	Ward	units	Budget Year 2021/22 Amount Exc. VAT	VAT	Budget Year 2021/22 Amount Inc. VAT
Mankayiyane		200	5 000 000.00	-	5 000 000.00
Otimati		100	2 500 000.00	-	2 500 000.00
Kwandumane		100	2 000 000.00	-	2 000 000.00
			<b>9 500 000.00</b>	<b>-</b>	<b>9 500 000.00</b>

#### 1.4.5.4. Financial Management Grant

2021/22 Operational activities			
Name of the Projects	Budget Year 2021/22 Amount Exc. VAT	VAT	Budget Year 2021/22 Amount Inc. VAT
INTERNS SALARIES	560 413.78	-	560 413.78
LICENCE RENEWALS	671 167.74	100 675.16	771 842.90
AUDIT COMMITTEES	207 243.32	-	207 243.32
FINANCE STAFF CAPACITATION	270 000.00	40 500.00	310 500.00
	<b>1 708 824.84</b>	<b>141 175.16</b>	<b>1 850 000.00</b>

#### 1.4.5.5. EPWP

2021/22 Operational activities			
Name of the Projects	Budget Year 2021/22 Amount Exc. VAT	VAT	Budget Year 2021/22 Amount Inc. VAT
Epwp Wages	1 234 298.68		1 234 298.68
Protective Clothing	86 956.52	13 043.48	100 000.00
EPWP Tools	350 000.00		350 000.00
Training Fee	75 614.37	26 086.96	101 701.32
	<b>1 746 869.57</b>	<b>39 130.43</b>	<b>1 786 000.00</b>

#### 1.4.5.6. Library Grant

2021/22 Operational activities			
Name of the Projects	Budget Year 2021/22 Amount Exc. VAT	VAT	Budget Year 2021/22 Amount Inc. VAT
Printing and Stationary	159 397.09	-	159 397.09
INTERNET UPGRADE -LIBRARY	86 956.52	13 043.48	100 000.00
Minor Repairs	100 000.00	-	100 000.00
Repairs Building	300 000.00		300 000.00
Salaries	1 890 602.91		1 890 602.91
	<b>2 536 956.52</b>	<b>13 043.48</b>	<b>2 550 000.00</b>

**1.5. DRAFT BUDGET TABLES (A1-A10)**

# **TABLES**

**A1**

**TO**

**A10**

**Table A1 Budget summary**

**Table-A2 Budget Financial Performance( Revenue and Expenditure by Standard Class)**

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		116 140	136 991	150 080	150 036	146 222	146 222	124 458	129 361	127 135
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		116 140	136 991	150 080	150 036	146 222	146 222	124 458	129 361	127 135
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		6 181	5 658	3 992	2 179	3 770	3 770	3 406	3 468	3 533
Community and social services		6 181	5 658	3 992	2 179	3 770	3 770	3 406	3 468	3 533
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		3 845	–	(1 215)	150	27 945	27 945	31 458	25 148	26 115
Planning and development		3 845	–	–	150	150	150	156	162	169
Road transport		–	–	(1 215)	–	27 795	27 795	31 302	24 986	25 946
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		1	5	187	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		1	5	187	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	<b>2</b>	<b>126 167</b>	<b>142 654</b>	<b>153 045</b>	<b>152 365</b>	<b>177 937</b>	<b>177 937</b>	<b>159 322</b>	<b>157 977</b>	<b>156 782</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		79 191	96 110	97 727	89 991	107 159	107 159	96 640	100 515	104 535
Executive and council		24 859	26 716	25 531	25 082	26 902	26 902	29 194	30 078	31 281
Finance and administration		54 333	69 394	72 196	64 909	80 258	80 258	67 446	70 437	73 254
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		8 550	17 576	17 448	14 629	19 630	19 630	17 535	18 079	18 803
Community and social services		7 943	17 375	17 448	14 629	19 630	19 630	17 535	18 079	18 803
Sport and recreation		607	201	0	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		11 936	15 094	15 461	21 724	23 221	23 221	21 367	22 073	22 956
Planning and development		4 347	4 790	6 831	10 594	12 164	12 164	11 155	11 482	11 942
Road transport		7 574	10 304	8 630	11 130	11 057	11 057	10 212	10 591	11 015
Environmental protection		16	–	–	–	–	–	–	–	–
<i>Trading services</i>		819	3 424	3 385	3 650	3 151	3 151	3 080	3 141	3 267
Energy sources		–	27	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		819	3 397	3 385	3 650	3 151	3 151	3 080	3 141	3 267
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>100 497</b>	<b>132 204</b>	<b>134 021</b>	<b>129 994</b>	<b>153 162</b>	<b>153 162</b>	<b>138 621</b>	<b>143 809</b>	<b>149 561</b>
<b>Surplus/(Deficit) for the year</b>		<b>25 670</b>	<b>10 450</b>	<b>19 024</b>	<b>22 371</b>	<b>24 775</b>	<b>24 775</b>	<b>20 701</b>	<b>14 168</b>	<b>7 221</b>

**Table A3 Budget Financial Performance (Revenue and expenditure by municipal votes)**

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		74 533	105 363	124 855	103 166	147 862	147 862	124 245	129 139	126 904
Vote 3 - [NAME OF VOTE 3]		–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		6 181	5 658	3 992	2 179	3 770	3 770	3 406	3 468	3 533
Vote 5 - Sport & Recreation		–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - Planning & Development		3 845	–	–	150	150	150	156	162	169
Vote 10 - Road Transport		–	–	(1 215)	–	27 795	27 795	31 302	24 986	25 946
Vote 11 - Energy Sources		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		1	5	187	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - Finance and Admin2		41 607	31 628	25 225	46 871	(1 641)	(1 641)	213	222	230
<b>Total Revenue by Vote</b>	2	<b>126 167</b>	<b>142 654</b>	<b>153 045</b>	<b>152 365</b>	<b>177 937</b>	<b>177 937</b>	<b>159 322</b>	<b>157 977</b>	<b>156 782</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		24 859	26 716	25 531	25 082	26 902	26 902	29 194	30 078	31 281
Vote 2 - Finance and Admin		19 917	22 199	28 968	19 342	29 494	29 494	18 801	19 930	20 727
Vote 3 - [NAME OF VOTE 3]		–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		7 160	9 326	10 193	12 487	13 032	13 032	15 031	15 525	16 146
Vote 5 - Sport & Recreation		51	54	0	–	–	–	–	–	–
Vote 6 - Public Safety		1 474	9 036	8 028	3 667	7 634	7 634	3 214	3 278	3 410
Vote 7 - Housing		–	418	152	10	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - Planning & Development		4 317	4 600	6 831	10 594	12 164	12 164	11 155	11 482	11 942
Vote 10 - Road Transport		7 574	10 304	8 630	11 130	11 057	11 057	10 212	10 591	11 015
Vote 11 - Energy Sources		–	27	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		249	2 078	2 570	2 555	2 656	2 656	2 719	2 774	2 885
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - Finance and Admin2		34 182	46 968	42 976	45 007	50 125	50 125	48 145	49 997	51 997
<b>Total Expenditure by Vote</b>	2	<b>99 783</b>	<b>131 725</b>	<b>133 879</b>	<b>129 874</b>	<b>153 064</b>	<b>153 064</b>	<b>138 472</b>	<b>143 656</b>	<b>149 402</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>26 384</b>	<b>10 928</b>	<b>19 166</b>	<b>22 491</b>	<b>24 873</b>	<b>24 873</b>	<b>20 850</b>	<b>14 321</b>	<b>7 380</b>

**Table A4 Budget Financial Performance (Revenue and expenditure)**

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>	<b>1</b>										
<b>Revenue By Source</b>											
Property rates	2	(12 249)	(4 835)	34 436	23 694	22 556	22 556	22 556	20 141	20 947	21 785
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1	5	187	136	268	268	268	268	279	290
Rental of facilities and equipment		19	962	1 097	1 309	1 123	1 123	(857)	1 127	1 173	1 219
Interest earned - external investments		2 207	8 474	1 633	945	806	806	(502)	799	831	864
Interest earned - outstanding debtors		2 299	2 414	976	1 142	494	494	(604)	137	142	148
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	(1)	27	-	-	-	(5)	-	-	-
Licences and permits		0	1	1	2	58	58	(30)	37	38	40
Agency services		-	73	106	100	100	100	(15)	115	120	124
Transfers and subsidies		82 802	84 801	95 860	102 202	117 974	117 974	(84 245)	105 126	109 181	106 074
Other revenue	2	656	10 108	480	381	71	71	(584)	270	280	292
Gains		-	-	(4 470)	-	335	335	(335)	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>75 735</b>	<b>102 002</b>	<b>130 333</b>	<b>129 910</b>	<b>143 786</b>	<b>143 786</b>	<b>(64 354)</b>	<b>128 020</b>	<b>132 991</b>	<b>130 836</b>
<b>Expenditure By Type</b>											
Employee related costs	2	30 199	37 842	45 727	47 315	47 255	47 255	29 613	51 184	53 232	55 361
Remuneration of councillors		8 176	7 987	8 517	8 513	8 169	8 169	(5 582)	9 141	9 501	9 881
Debt impairment	3	1 905	3 820	9 039	2 500	13 476	13 476	(4 657)	4 158	4 324	4 497
Depreciation & asset impairment	2	12 187	19 155	13 935	14 463	14 463	14 463	9 613	16 456	16 786	17 457
Finance charges		457	116	10	-	-	-	(8)	10	10	11
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	-	-	-	1 226	-	-	-	1 584	1 922	1 999
Contracted services		24 651	32 342	28 177	35 025	41 688	41 688	19 837	33 960	35 164	36 570
Transfers and subsidies		486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705
Other expenditure	4, 5	22 046	22 193	19 683	18 753	19 892	19 892	13 755	19 578	20 270	21 081
Losses		(102)	-	482	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>100 005</b>	<b>131 074</b>	<b>133 039</b>	<b>129 986</b>	<b>151 727</b>	<b>151 727</b>	<b>67 335</b>	<b>138 621</b>	<b>143 809</b>	<b>149 561</b>
<b>Surplus/(Deficit)</b>		<b>(24 270)</b>	<b>(29 072)</b>	<b>(2 706)</b>	<b>(75)</b>	<b>(7 941)</b>	<b>(7 941)</b>	<b>(131 688)</b>	<b>(10 601)</b>	<b>(10 818)</b>	<b>(18 725)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22 646	21 898	33 982	22 455	34 151	34 151	(23 723)	31 302	24 986	25 946
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(1 624)</b>	<b>(7 174)</b>	<b>31 276</b>	<b>22 380</b>	<b>26 210</b>	<b>26 210</b>	<b>(155 412)</b>	<b>20 701</b>	<b>14 168</b>	<b>7 221</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(1 624)</b>	<b>(7 174)</b>	<b>31 276</b>	<b>22 380</b>	<b>26 210</b>	<b>26 210</b>	<b>(155 412)</b>	<b>20 701</b>	<b>14 168</b>	<b>7 221</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(1 624)</b>	<b>(7 174)</b>	<b>31 276</b>	<b>22 380</b>	<b>26 210</b>	<b>26 210</b>	<b>(155 412)</b>	<b>20 701</b>	<b>14 168</b>	<b>7 221</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>(1 624)</b>	<b>(7 174)</b>	<b>31 276</b>	<b>22 380</b>	<b>26 210</b>	<b>26 210</b>	<b>(155 412)</b>	<b>20 701</b>	<b>14 168</b>	<b>7 221</b>

**Table A5 Budget capital expenditure by vote, standard classification and funding**

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	140	140	140	158	-	-	-
Vote 2 - Finance and Admin		-	-	-	30	854	854	-	250	133	133
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	1 790	4 104	4 104	856	-	-	-
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	50	50	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	130	-	-	80	1 753	-	-
Vote 10 - Road Transport		-	-	-	26 995	46 455	46 455	25 975	28 089	24 986	25 946
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	149	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	180	3 966	3 966	592	3 812	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	29 265	55 569	55 569	27 809	33 904	25 119	26 079
<b>Total Capital Expenditure - Vote</b>		-	-	-	29 265	55 569	55 569	27 809	33 904	25 119	26 079
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	-	350	4 960	4 960	4 960	4 062	133	133
Executive and council		-	-	-	140	140	140	140	-	-	-
Finance and administration		-	-	-	210	4 820	4 820	4 820	4 062	133	133
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	1 790	4 104	4 104	4 104	-	-	-
Community and social services		-	-	-	1 790	4 104	4 104	4 104	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	27 125	46 505	46 505	46 505	29 842	24 986	25 946
Planning and development		-	-	-	130	50	50	50	1 753	-	-
Road transport		-	-	-	26 995	46 455	46 455	46 455	28 089	24 986	25 946
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	-	-	-	29 265	55 569	55 569	55 569	33 904	25 119	26 079
<b>Funded by:</b>											
National Government		-	-	-	22 195	27 795	27 795	27 795	27 219	24 986	25 946
Provincial Government		-	-	-	260	6 356	6 356	6 356	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	-	22 455	34 151	34 151	34 151	27 219	24 986	25 946
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	6 810	21 419	21 419	21 419	6 685	133	133
<b>Total Capital Funding</b>	7	-	-	-	29 265	55 569	55 569	55 569	33 904	25 119	26 079

**Table A6 Budget Financial Position****KZN294 Maphumulo - Table A6 Budgeted Financial Position**

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		22 057	16 212	16 624	(8 063)	3 302	3 302	18 209	6 772	13 231	10 195
Call investment deposits	1	64	2	–	–	–	–	–	–	–	–
Consumer debtors	1	19 262	2 647	1 046	26 209	10 589	10 589	10 589	1 413	1 469	1 469
Other debtors		5 277	3 415	5 606	6 200	116 476	116 476	10 444	5 252	8 866	8 902
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	–	–	–	–	–	–	–	–	–	–
<b>Total current assets</b>		<b>46 660</b>	<b>22 276</b>	<b>23 277</b>	<b>24 346</b>	<b>130 367</b>	<b>130 367</b>	<b>39 242</b>	<b>13 436</b>	<b>23 566</b>	<b>20 566</b>
<b>Non current assets</b>											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		10 971	20 315	18 721	(22 425)	25 981	25 981	18 437	21 391	21 818	22 268
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	219 763	236 718	267 499	257 432	292 123	292 123	504 411	275 161	271 827	278 040
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		804	625	482	629	1 102	1 102	1 026	1 536	941	964
Other non-current assets		–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>231 539</b>	<b>257 659</b>	<b>286 701</b>	<b>235 635</b>	<b>319 206</b>	<b>319 206</b>	<b>523 874</b>	<b>298 088</b>	<b>294 587</b>	<b>301 272</b>
<b>TOTAL ASSETS</b>		<b>278 199</b>	<b>279 934</b>	<b>309 979</b>	<b>259 981</b>	<b>449 572</b>	<b>449 572</b>	<b>563 115</b>	<b>311 524</b>	<b>318 152</b>	<b>321 837</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	–	–	–	–	–	–	–	–	–	–
Borrowing	4	849	–	–	–	–	–	–	–	–	–
Consumer deposits		–	2	0	–	0	0	0	–	–	–
Trade and other payables	4	36 331	27 371	31 631	12 017	18 432	18 432	(21 890)	8 686	16 841	48 827
Provisions		676	198	92	1 551	1 343	1 343	91	1 014	94	96
<b>Total current liabilities</b>		<b>37 857</b>	<b>27 571</b>	<b>31 723</b>	<b>13 569</b>	<b>19 775</b>	<b>19 775</b>	<b>(21 798)</b>	<b>9 700</b>	<b>16 935</b>	<b>48 923</b>
<b>Non current liabilities</b>											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		916	1 234	1 286	–	1 321	1 321	(1 286)	1 286	1 312	1 338
<b>Total non current liabilities</b>		<b>916</b>	<b>1 234</b>	<b>1 286</b>	<b>–</b>	<b>1 321</b>	<b>1 321</b>	<b>(1 286)</b>	<b>1 286</b>	<b>1 312</b>	<b>1 338</b>
<b>TOTAL LIABILITIES</b>		<b>38 773</b>	<b>28 805</b>	<b>33 010</b>	<b>13 569</b>	<b>21 096</b>	<b>21 096</b>	<b>(23 085)</b>	<b>10 987</b>	<b>18 247</b>	<b>50 262</b>
<b>NET ASSETS</b>	5	<b>239 426</b>	<b>251 130</b>	<b>276 969</b>	<b>246 412</b>	<b>428 476</b>	<b>428 476</b>	<b>586 200</b>	<b>300 538</b>	<b>299 905</b>	<b>271 576</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		182 365	183 600	183 568	342 512	285 870	285 870	(410 635)	300 538	299 905	271 576
Reserves	4	–	–	6 861	–	255 129	255 129	(6 861)	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>182 365</b>	<b>183 600</b>	<b>190 429</b>	<b>342 512</b>	<b>540 999</b>	<b>540 999</b>	<b>(417 495)</b>	<b>300 538</b>	<b>299 905</b>	<b>271 576</b>

**Table A7 Budget Cash Flow****KZN294 Maphumulo - Table A7 Budgeted Cash Flows**

Description		Ref	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	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			-	-	-	15 164	15 665	15 665	-	19 213	19 981	19 981
Service charges			-	-	-	100	308	308	-	308	321	321
Other revenue			-	-	-	-	1 966	1 966	-	5 157	4 842	4 842
Transfers and Subsidies - Operational		1	18 734	14 693	15 311	179 710	130 278	130 278	142 847	121 376	119 108	115 925
Transfers and Subsidies - Capital		1	-	-	-	22 455	23 461	23 461	-	31 302	24 986	24 986
Interest			-	-	-	945	806	806	497	799	831	831
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			-	-	-	153	(201 680)	(201 680)	50	(135 909)	(64 370)	(66 447)
Finance charges			-	-	-	-	-	-	-	(10)	(10)	(11)
Transfers and Grants		1	-	-	-	-	-	-	-	(2 895)	(3 011)	(3 131)
NET CASH FROM/(USED) OPERATING ACTIVITIES			18 734	14 693	15 311	218 527	(29 196)	(29 196)	143 393	39 341	102 677	97 297
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			-	-	-	(30 939)	(55 569)	(55 569)	-	(38 507)	(25 139)	(25 139)
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	-	-	(30 939)	(55 569)	(55 569)	-	(38 507)	(25 139)	(25 139)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing			-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD			18 734	14 693	15 311	187 588	(84 765)	(84 765)	143 393	834	77 538	72 158
Cash/cash equivalents at the year begin:		2	-	-	-	-	-	-	-	5 938	6 772	84 310
Cash/cash equivalents at the year end:		2	18 734	14 693	15 311	187 588	(84 765)	(84 765)	143 393	6 772	84 310	156 468

**Table A8 Cash backed Reserves/ accumulated surplus reconciliation****KZN294 Maphumulo - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description		Ref	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	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end		1	18 734	14 693	15 311	187 588	(84 765)	(84 765)	143 393	6 772	84 310	156 468
Other current investments > 90 days			3 386	1 521	1 314	(195 651)	88 067	88 067	(125 184)	0	(71 079)	(146 273)
Non current assets - Investments		1	—	—	—	—	—	—	—	—	—	—
<b>Cash and investments available:</b>			<b>22 121</b>	<b>16 214</b>	<b>16 624</b>	<b>(8 063)</b>	<b>3 302</b>	<b>3 302</b>	<b>18 209</b>	<b>6 772</b>	<b>13 231</b>	<b>10 195</b>
<b>Application of cash and investments</b>												
Unspent conditional transfers			7 593	11 837	12 379	9 571	(12 456)	(12 456)	(5 656)	—	(278)	(278)
Unspent borrowing			—	—	—	—	—	—	—	—	—	—
Statutory requirements		2	—	—	—	—	—	—	—	—	—	—
Other working capital requirements		3	28 353	15 152	18 844	(16 037)	(62 551)	(62 551)	(15 736)	704	5 250	37 633
Other provisions			—	—	—	—	—	—	—	—	—	—
Long term investments committed		4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments		5	—	—	—	—	—	—	—	—	—	—
<b>Total Application of cash and investments:</b>			<b>35 946</b>	<b>26 989</b>	<b>31 223</b>	<b>(6 467)</b>	<b>(75 007)</b>	<b>(75 007)</b>	<b>(21 392)</b>	<b>704</b>	<b>4 972</b>	<b>37 355</b>
<b>Surplus(shortfall)</b>			<b>(13 826)</b>	<b>(10 776)</b>	<b>(14 599)</b>	<b>(1 596)</b>	<b>78 309</b>	<b>78 309</b>	<b>39 601</b>	<b>6 068</b>	<b>8 258</b>	<b>(27 161)</b>

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	–	–	–	18 484	92 394	92 394	–	7 444	11 309	10 912
Creditors due	28 353	15 152	18 844	2 447	29 843	29 843	(15 736)	8 148	16 559	48 545
<b>Total</b>	<b>(28 353)</b>	<b>(15 152)</b>	<b>(18 844)</b>	<b>16 037</b>	<b>62 551</b>	<b>62 551</b>	<b>15 736</b>	<b>(704)</b>	<b>(5 250)</b>	<b>(37 633)</b>

Debtors collection assumptions

Balance outstanding - debtors	24 539	6 062	6 653	32 409	127 065	127 065	21 033	6 665	10 335	10 371
Estimate of debtors collection rate	0.0%	0.0%	0.0%	57.0%	72.7%	72.7%	0.0%	111.7%	109.4%	105.2%

Long term investments committed

Balance (Insert description; eg sinking fund)

Reserves to be backed by cash/investments

Housing Development Fund  
Capital replacement  
Self-insurance

Other (list)

**Table A9 Assets management**

Choose name from list - Table A9 Asset Management										
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	6 140	12 151	12 151	5 202	133	133
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	210	2 077	2 077	1 023	-	-
Furniture and Office Equipment		-	-	-	750	2 534	2 534	450	133	133
Machinery and Equipment		-	-	-	4 000	5 000	5 000	1 565	-	-
Transport Assets		-	-	-	1 180	2 540	2 540	2 164	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

<b>Total Upgrading of Existing Assets</b>	6	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	-	-	-	6 140	12 151	12 151	5 202	133	133
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	210	2 077	2 077	1 023	-	-
Furniture and Office Equipment		-	-	-	750	2 534	2 534	450	133	133
Machinery and Equipment		-	-	-	4 000	5 000	5 000	1 565	-	-
Transport Assets		-	-	-	1 180	2 540	2 540	2 164	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	-	-	6 140	12 151	12 151	5 202	133	133

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	85 564	119 825	112 165	234 635	132 207	132 207	298 088	269 601	275 326
Roads Infrastructure		(26 819)	(18 897)	(52 669)	119 749	(16 125)	(16 125)	149 729	124 073	126 602
Storm water Infrastructure		–	–	–	–	150	150	–	–	–
Electrical Infrastructure		–	–	–	–	(6 000)	(6 000)	(1 279)	(1 304)	(1 304)
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<b>Infrastructure</b>		<b>(26 819)</b>	<b>(18 897)</b>	<b>(52 669)</b>	<b>119 749</b>	<b>(21 975)</b>	<b>(21 975)</b>	<b>148 450</b>	<b>122 769</b>	<b>125 298</b>
<b>Community Assets</b>		<b>(6 457)</b>	<b>531</b>	<b>2 072</b>	<b>3 000</b>	<b>(7 216)</b>	<b>(7 216)</b>	<b>(3 200)</b>	<b>(3 264)</b>	<b>(3 264)</b>
<b>Heritage Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Investment properties</b>		<b>10 971</b>	<b>20 315</b>	<b>18 721</b>	<b>(22 425)</b>	<b>25 981</b>	<b>25 981</b>	<b>21 391</b>	<b>21 818</b>	<b>22 268</b>
<b>Other Assets</b>		<b>85 341</b>	<b>96 759</b>	<b>122 289</b>	<b>120 530</b>	<b>105 166</b>	<b>105 166</b>	<b>101 647</b>	<b>103 680</b>	<b>105 836</b>
<b>Biological or Cultivated Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Intangible Assets</b>		<b>804</b>	<b>625</b>	<b>482</b>	<b>629</b>	<b>1 102</b>	<b>1 102</b>	<b>1 536</b>	<b>941</b>	<b>964</b>
<b>Computer Equipment</b>		<b>864</b>	<b>885</b>	<b>961</b>	<b>(1 898)</b>	<b>1 672</b>	<b>1 672</b>	<b>4 123</b>	<b>3 977</b>	<b>4 069</b>
<b>Furniture and Office Equipment</b>		<b>2 857</b>	<b>3 426</b>	<b>4 314</b>	<b>2 060</b>	<b>6 492</b>	<b>6 492</b>	<b>3 204</b>	<b>2 127</b>	<b>2 185</b>
<b>Machinery and Equipment</b>		<b>14 969</b>	<b>13 588</b>	<b>12 135</b>	<b>15 765</b>	<b>15 851</b>	<b>15 851</b>	<b>14 970</b>	<b>13 673</b>	<b>13 986</b>
<b>Transport Assets</b>		<b>3 032</b>	<b>2 593</b>	<b>3 862</b>	<b>(2 774)</b>	<b>5 135</b>	<b>5 135</b>	<b>5 967</b>	<b>3 879</b>	<b>3 984</b>
<b>Land</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>85 564</b>	<b>119 825</b>	<b>112 165</b>	<b>234 635</b>	<b>132 207</b>	<b>132 207</b>	<b>298 088</b>	<b>269 601</b>	<b>275 326</b>
<b>EXPENDITURE OTHER ITEMS</b>	7	<b>17 057</b>	<b>25 219</b>	<b>17 799</b>	<b>21 327</b>	<b>22 906</b>	<b>22 906</b>	<b>23 799</b>	<b>24 275</b>	<b>25 246</b>
<b>Depreciation</b>	3	<b>12 187</b>	<b>19 155</b>	<b>13 935</b>	<b>14 463</b>	<b>14 463</b>	<b>14 463</b>	<b>16 456</b>	<b>16 786</b>	<b>17 457</b>
<b>Repairs and Maintenance by Asset Class</b>		<b>4 869</b>	<b>6 065</b>	<b>3 864</b>	<b>6 864</b>	<b>8 443</b>	<b>8 443</b>	<b>7 343</b>	<b>7 490</b>	<b>7 789</b>
Roads Infrastructure		537	1 659	18	1 370	1 560	1 560	918	936	974
Storm water Infrastructure		–	432	–	500	–	–	–	–	–
Electrical Infrastructure		–	27	242	150	150	150	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<b>Infrastructure</b>		<b>537</b>	<b>2 118</b>	<b>260</b>	<b>2 020</b>	<b>1 710</b>	<b>1 710</b>	<b>918</b>	<b>936</b>	<b>974</b>
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
<b>Community Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Heritage Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	151	24	–	–	–	–	–	–
<b>Investment properties</b>		<b>–</b>	<b>151</b>	<b>24</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Operational Buildings		1 326	1 321	808	2 200	3 200	3 200	2 575	2 627	2 732
Housing		–	–	–	–	–	–	–	–	–
<b>Other Assets</b>		<b>1 326</b>	<b>1 321</b>	<b>808</b>	<b>2 200</b>	<b>3 200</b>	<b>3 200</b>	<b>2 575</b>	<b>2 627</b>	<b>2 732</b>
<b>Biological or Cultivated Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
<b>Intangible Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Computer Equipment		–	72	374	444	593	593	200	204	212
Furniture and Office Equipment		84	–	–	–	–	–	–	–	–
Machinery and Equipment		1 849	1 674	1 863	1 600	2 340	2 340	3 050	3 111	3 235
Transport Assets		1 073	729	535	600	600	600	600	612	636
Land		–	–	–	–	–	–	–	–	–
<b>Zoo's, Marine and Non-biological Animals</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>17 057</b>	<b>25 219</b>	<b>17 799</b>	<b>21 327</b>	<b>22 906</b>	<b>22 906</b>	<b>23 799</b>	<b>24 275</b>	<b>25 246</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>R&amp;M as a % of PPE</b>		<b>2.2%</b>	<b>2.6%</b>	<b>1.4%</b>	<b>2.7%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.7%</b>	<b>3.0%</b>	<b>3.1%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		<b>6.0%</b>	<b>5.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>2.0%</b>	<b>3.0%</b>	<b>3.0%</b>
<b>References</b> 1. Detail of new assets provided in Table SA34a 2. Detail of renewal of existing assets provided in Table SA34b 3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c 4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure 5. Must reconcile to 'Budgeted Financial Position' (written down value) 6. Detail of upgrading of existing assets provided in Table SA34e 7. Detail of depreciation provided in Table SA34d										

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	85 564	119 825	112 165	235 642	133 511	133 511	299 752	271 298	277 057
Roads Infrastructure		(26 819)	(18 897)	(52 669)	119 749	(16 125)	(16 125)	149 729	124 073	126 602
Storm water Infrastructure		–	–	–	–	150	150	–	–	–
Electrical Infrastructure		–	–	–	–	(6 000)	(6 000)	(1 279)	(1 304)	(1 304)
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<b>Infrastructure</b>		<b>(26 819)</b>	<b>(18 897)</b>	<b>(52 669)</b>	<b>119 749</b>	<b>(21 975)</b>	<b>(21 975)</b>	<b>148 450</b>	<b>122 769</b>	<b>125 298</b>
<b>Community Assets</b>		<b>(6 457)</b>	<b>531</b>	<b>2 072</b>	<b>3 000</b>	<b>(7 216)</b>	<b>(7 216)</b>	<b>(3 200)</b>	<b>(3 264)</b>	<b>(3 264)</b>
<b>Heritage Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Investment properties</b>		<b>10 971</b>	<b>20 315</b>	<b>18 721</b>	<b>(22 425)</b>	<b>25 981</b>	<b>25 981</b>	<b>21 391</b>	<b>21 818</b>	<b>22 268</b>
<b>Other Assets</b>		<b>85 341</b>	<b>96 759</b>	<b>122 289</b>	<b>120 530</b>	<b>105 166</b>	<b>105 166</b>	<b>101 647</b>	<b>103 680</b>	<b>105 836</b>
<b>Biological or Cultivated Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Intangible Assets</b>		<b>804</b>	<b>625</b>	<b>482</b>	<b>1 636</b>	<b>2 406</b>	<b>2 406</b>	<b>3 200</b>	<b>2 639</b>	<b>2 695</b>
<b>Computer Equipment</b>		<b>864</b>	<b>885</b>	<b>961</b>	<b>(1 898)</b>	<b>1 672</b>	<b>1 672</b>	<b>4 123</b>	<b>3 977</b>	<b>4 069</b>
<b>Furniture and Office Equipment</b>		<b>2 857</b>	<b>3 426</b>	<b>4 314</b>	<b>2 060</b>	<b>6 492</b>	<b>6 492</b>	<b>3 204</b>	<b>2 127</b>	<b>2 185</b>
<b>Machinery and Equipment</b>		<b>14 969</b>	<b>13 588</b>	<b>12 135</b>	<b>15 765</b>	<b>15 851</b>	<b>15 851</b>	<b>14 970</b>	<b>13 673</b>	<b>13 986</b>
<b>Transport Assets</b>		<b>3 032</b>	<b>2 593</b>	<b>3 862</b>	<b>(2 774)</b>	<b>5 135</b>	<b>5 135</b>	<b>5 967</b>	<b>3 879</b>	<b>3 984</b>
<b>Land</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>85 564</b>	<b>119 825</b>	<b>112 165</b>	<b>235 642</b>	<b>133 511</b>	<b>133 511</b>	<b>299 752</b>	<b>271 298</b>	<b>277 057</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>17 057</b>	<b>25 219</b>	<b>17 799</b>	<b>21 327</b>	<b>22 906</b>	<b>22 906</b>	<b>23 799</b>	<b>24 275</b>	<b>25 246</b>
<b>Depreciation</b>	7	12 187	19 155	13 935	14 463	14 463	14 463	16 456	16 786	17 457
<b>Repairs and Maintenance by Asset Class</b>	3	<b>4 869</b>	<b>6 065</b>	<b>3 864</b>	<b>6 864</b>	<b>8 443</b>	<b>8 443</b>	<b>7 343</b>	<b>7 490</b>	<b>7 789</b>
Roads Infrastructure		537	1 659	18	1 370	1 560	1 560	918	936	974
Storm water Infrastructure		–	432	–	500	–	–	–	–	–
Electrical Infrastructure		–	27	242	150	150	150	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<b>Infrastructure</b>		<b>537</b>	<b>2 118</b>	<b>260</b>	<b>2 020</b>	<b>1 710</b>	<b>1 710</b>	<b>918</b>	<b>936</b>	<b>974</b>
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
<b>Community Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Heritage Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	151	24	–	–	–	–	–	–
<b>Investment properties</b>		<b>–</b>	<b>151</b>	<b>24</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Operational Buildings		1 326	1 321	808	2 200	3 200	3 200	2 575	2 627	2 732
Housing		–	–	–	–	–	–	–	–	–
<b>Other Assets</b>		<b>1 326</b>	<b>1 321</b>	<b>808</b>	<b>2 200</b>	<b>3 200</b>	<b>3 200</b>	<b>2 575</b>	<b>2 627</b>	<b>2 732</b>
<b>Biological or Cultivated Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
<b>Intangible Assets</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Computer Equipment</b>		<b>–</b>	<b>72</b>	<b>374</b>	<b>444</b>	<b>593</b>	<b>593</b>	<b>200</b>	<b>204</b>	<b>212</b>
<b>Furniture and Office Equipment</b>		<b>84</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Machinery and Equipment</b>		<b>1 849</b>	<b>1 674</b>	<b>1 863</b>	<b>1 600</b>	<b>2 340</b>	<b>2 340</b>	<b>3 050</b>	<b>3 111</b>	<b>3 235</b>
<b>Transport Assets</b>		<b>1 073</b>	<b>729</b>	<b>535</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>612</b>	<b>636</b>
<b>Land</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>17 057</b>	<b>25 219</b>	<b>17 799</b>	<b>21 327</b>	<b>22 906</b>	<b>22 906</b>	<b>23 799</b>	<b>24 275</b>	<b>25 246</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>R&amp;M as a % of PPE</b>		<b>2.2%</b>	<b>2.6%</b>	<b>1.4%</b>	<b>2.7%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>2.7%</b>	<b>3.0%</b>	<b>3.1%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		<b>6.0%</b>	<b>5.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>2.0%</b>	<b>3.0%</b>	<b>3.0%</b>
<b>References</b>										
1. Detail of new assets provided in Table SA34a										
2. Detail of renewal of existing assets provided in Table SA34b										
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c										
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure										
5. Must reconcile to 'Budgeted Financial Position' (written down value)										
6. Detail of upgrading of existing assets provided in Table SA34e										
7. Detail of depreciation provided in Table SA34d										

**Table A10 Basic service delivery measurement**

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)	2	--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)		--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	4	--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)		--	--	--	--	--	--	--	--	--
Chemical toilet		--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)		--	--	--	--	--	--	--	--	--
Other toilet provisions (> min.service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Energy:</b>										
Electricity (at least min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min.service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Refuse:</b>										
Removed at least once a week		--	--	--	--	--	--	--	--	--
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5	--	--	--	--	--	--	--	--	--
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)		--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>										
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
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		13 893	9 377	(5 635)	5 819	3 149	3 149	165	172	179
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										
<b>Total revenue cost of subsidised services provided</b>	6	13 893	9 377	(5 635)	5 819	3 149	3 149	165	172	179

## Part 2 – Supporting Documentation

### 2.1. OVERVIEW OF THE DRAFT BUDGET PROCESS

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

The Budget Steering Committee consists of the Mayor (Chair Person), Deputy Mayor, Speaker, Executive Member, MPAC Chair Person, Municipal Manager, Senior Managers, Finance Manager, Risk Manager, IDP Manager and PMS Manager.

The primary aims of the Budget Steering Committee are 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 Municipality'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.

### 2.2. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

#### A. Assets Managements

##### 1. Capital Expenditure to Total Expenditure

#### 2021/22 Budget

$$\begin{aligned}
 & \frac{\text{Total Capital Expenditure}}{\text{Total Expenditure}} \quad \times 100 \\
 & = \frac{\text{R33 904 000}}{\text{R172 525 000}} \quad \times 100 \\
 & = \underline{\underline{20\%}}
 \end{aligned}$$

#### 2019/20 Actual

$$\begin{aligned}
 & \frac{\text{Total Capital Expenditure}}{\text{Total Expenditure}} \quad \times 100 \\
 & = \frac{\text{R27 732 000}}{\text{R160 313 000}} \quad \times 100 \\
 & = \underline{\underline{24\%}}
 \end{aligned}$$

2. Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property

**2021/22 Budget**

$$\begin{aligned}
 & \text{Total Repairs and Maintenance} \\
 & \text{PPE and Investment Property (CV)} \quad \times 100 \\
 & = \frac{\text{R7 374 000}}{\text{R296 552 000}} \times 100 \\
 & = \underline{\underline{2\%}}
 \end{aligned}$$

**2019/20 Actual**

$$\begin{aligned}
 & = \frac{\text{R4 454 919}}{\text{R290 844 000}} \times 100 \\
 & = \underline{\underline{2\%}}
 \end{aligned}$$

*We unable to meet the norm of 8% as we are a small municipality, but this won't distract the service delivery.*

**B. Liquidity Management**

1. Cash/ Cost Coverage Ratio (Excl. Grants)

**2021/22 Budget**

(Cash and Cash equivalent-  
Unspent conditional grant- overdraft) + Short term Inv. X 100  
 Operating expenditures excl. non cash payments

$$\frac{(\text{R8 275 000} - 0 - 0) + \text{R0}}{\text{R118 007 000}} \times 100$$

**4 %**

**2019/20 Actual**

$$\frac{(\text{R16 625 000} - 13 276 000 - 0) + \text{R0}}{\text{R114 451 000}} \times 100$$

**3 %**

## 2. Current Ratio

**2021/22 Budget**

Current Assets  
Current Liabilities

R11 397 000  
R12 217 000

**0, 93:1**

**2019/20 Actual**

Current Assets  
Current Liabilities

R22 869 000  
R31 316 000

**0.73:1**

**C. Debtors Management**

## 1. Collection rate

**2020/21 Budget**

Gross debtors opening Balance + Billed Revenue-  
Gross debtors closing Balance- Bad debts written off) x 100  
Billed Revenue

(R 17 508 000+ R20 141 000 – R 5 793 000-R 4 158 000) X 100  
R20 141 000

**69%**

**2019/20 Actual**

Gross debtors Opening Balance + Billed Revenue-  
Gross debtors Closing Balance- Bad debts written off) x 100  
Billed Revenue

(R 30 508 000+ R26 166 000 – R10 130 000- R9 039 000) X 100  
R26 166 000

**1, 43%**

**2. Net Debtors days****2021/22 Budget**

$\frac{(\text{Gross Debtors} - \text{Bad Debts provision})}{\text{Actual Billed Revenue}} \times 365$

$\frac{\text{R}5\,793\,000 - \text{R}0}{\text{R}20\,141\,000} \times 365$

**105 Days**

**2019/20 Actual**

$\frac{(\text{Gross Debtors} - \text{Bad Debts provision})}{\text{Actual Billed Revenue}} \times 365$

$\frac{\text{R}10\,130\,000 - \text{R}9\,330\,000}{\text{R}26\,166\,000} \times 365$

**11 Days**

**D. Expenditure Management****3. Remuneration as a percentage of total operating expenditure****2021/22 Budget**

$\frac{(\text{Employees Related Cost and Councillors})}{\text{Operating Expenditure}} \times 100$

$\frac{\text{R}51\,184\,000 + \text{R}9\,141\,000}{\text{R}138\,621\,043} \times 100$

**43%**

**2019/20 Actual**

$\frac{(\text{Employees Related Cost and Councillors})}{\text{Operating Expenditure}} \times 100$

$\frac{\text{R}46\,588\,000 + \text{R}8\,521\,000}{\text{R}138\,023\,000}$

**40%**

## 4. Contracted Services of a total of operating Expenditure

**2021/22 Budget**

<u>Contracted Services</u>	x	100
Operating Expenses		

<u>R33 960 000</u>	x	100
R 138 621 000		

**24 %****2019/20 Actual**

<u>Contracted Services</u>	x	100
Operating Expenses		

<u>R30 715 000</u>	x	100
R 132 581 000		

**23 %****2.3. OVERVIEW OF BUDGET- RELATED POLICIES**

The following budget related policies must be reviewed and approved by the council together with the Draft budget:

- Rates Policy
- Credit Control & Debt Collection Policy
- Indigent Policy
- Tariff Policy
- Substance and Travelling Policy
- Cash Management & Investment Policy
- Borrowing Framework Policy and Guidelines
- Supply Chain Management Policy
- Virement Policy
- Budget Policy
- Funding and Reserves Policy
- Assets Management Policy
- Cost containment Policy

## **2.4. OVERVIEW OF BUDGET ASSUMPTIONS**

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

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

- National Government macro-economic targets;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration, Employee costs and councillor's remuneration is 4 percent.

### **2.4.2. 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 Municipality is not intended to take any borrowings to finance its capital assets for the 2021/22 budget year to minimise the interest rate costs and risk.

### **2.4.3. Collection rate for revenue services**

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the MTREF.

#### **Property Rate**

The rate of Property rates revenue collection is currently expressed as 96% of annual billings. The reason of percentage increase is that in 2022 financial year the municipality is planning not to bill ITB properties this will be in line with draft 2022 property rate policy.

#### **Rental of facilities**

The rate of rental of facilities revenue collection is currently expressed as 100% of annual billings.

#### **Other revenues, Interest earned, License and Permits and Refuse revenue**

The collection rate of the above revenue is expected to be 100% collection for 2020/21 budget.

### **2.4.4. Operational and Capital Grants**

It has been assumed that 100% of the grants will be received.

### **2.4.5. Salary increases**

The increase in the cost of remuneration, Employee costs and councillor's remuneration is 4 percent.

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

MFMA circular No.71 state that at least 10-20 percent of total expenditure will be spent on the implementation of capital projects. During the preparation of 2021/22 budget we anticipated to spend 20% of total expenditure to capital projects.

## 2.5. OVERVIEW OF BUDGET FUNDINGS

The budget is funded by national and provincial grants, property rates and other income.

### 2.5.1. Operating Revenue Framework

For Maphumulo Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue.

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

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		1	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
Revenue By Source												
Property rates	2		(12 249)	(4 835)	34 436	23 694	22 556	22 556	22 556	20 141	20 947	21 785
Service charges - electricity revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	1	5	187	136	268	268	268	268	268	279	290
Rental of facilities and equipment			19	962	1 097	1 309	1 123	1 123	(857)	1 127	1 173	1 219
Interest earned - external investments			2 207	8 474	1 633	945	806	806	(502)	799	831	864
Interest earned - outstanding debtors			2 299	2 414	976	1 142	494	494	(604)	137	142	148
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			-	(1)	27	-	-	-	(5)	-	-	-
Licences and permits			0	1	1	2	58	58	(30)	37	38	40
Agency services			-	73	106	100	100	100	(15)	115	120	124
Transfers and subsidies			82 802	84 801	95 860	102 202	117 974	117 974	(84 245)	105 126	109 181	106 074
Other revenue	2		656	10 108	480	381	71	71	(584)	270	280	292
Gains			-	-	(4 470)	-	335	335	(335)	-	-	-
Total Revenue (excluding capital transfers and contributions)			75 735	102 002	130 333	129 910	143 786	143 786	(64 354)	128 020	132 991	130 836

### 2.6.2. Property Rates

Budget for property rates is based on the current valuation roll and 2022 draft tariffs.

We took the total market value per property category less any exemptions and multiply by applicable tariff, then minus rebate if any. In the preparation of this budget we also review and updated municipal Property rates policy and Tariffs, these both documents will be discussed with relevant stakeholders before the approval of original budget, and we are flexible for any changes subject to public consultation. Then if there are any changes we will incorporate them on Original budget.

Here are some changes on draft municipality Property rate policy and tariffs:-

- There is no rebate on State own properties.
- Place of worship properties are billed and received a 100% rebate
- ITB properties are 100% exempted(not billed)

These changes highlighted above were taken into account in the preparation of draft budget.

#### Property rates Calculation

Categories	Market Value	Exemption	Subtotal	RATE	Subtotal	Phasing in	Phasing Out	REBATE	Amount Billed
Agriculture	2 300 000.00	-		0.01	23 000.00			23 000.00	-
Places of Worship	5 230 000.00			0.01	52 300.00			52 300.00	-
ITB	253 038 000.00								-
Municipal Properties	32 662 000.00								-
Public Service Infrastructure	720 000.00								-
Commercial	47 076 000.00	-		0.05	1 503 800.00			-	1 503 800.00
Government	370 050 000.00	-		0.05	18 502 500.00			-	18 502 500.00
Residential	20 180 000.00	825 000.00	19 355 000.00	0.02	224 700.00	-	-	89 880.00	134 820.00
	<b>731 256 000.00</b>	<b>825 000.00</b>	<b>19 355 000.00</b>		<b>20 306 300.00</b>	-	-	<b>165 180.00</b>	<b>20 141 120.00</b>

### **2.5.2. Rental of facilities and equipment**

Rental of facilities and equipment is made of hall hire fee and rental debtors. Rental debtors is based on billings whereas Hall hire fees based on actual receipts. The budget for rental debtors is calculated using the Lease contract and applicable tariffs depending on the space occupied by tenant.

During the examination of lease contract we note that some other contracts are expired long time ago but the tenant is still occupying the municipal properties and is paying, therefore all such contracts were taken into account on the calculation rental debtor's budget.

Some lease contracts includes an annual increase of 10% some not, we didn't take this clause into account because there are internal discussion to reverse this clause because it's not applicable across.

The budget to hall hire depending on occurrence of particular events, therefore there is no accurate formula or source documents, but we tried not to overstate the revenue budget by keeping hall hire budget at a maximum of R15 000 per annum.

### **2.5.3. Interest earned – External investments**

The budget for interest receive on external investment includes interest received on external investment and interest receive from FNB main account and ABSA current account amounted to R800 000.

### **2.5.4. Interest Earned on outstanding Debtors**

The interest on outstanding debtors is made of consumer debtors and rental debtors.

The budget for interest received on outstanding debtors calculated as R 137 000 for 2021/22 budget year.

There is a huge decrease on interest on outstanding debtor's compared to prior years, this is simple because in the current budget year we will mainly bill State owned debtors, commercial and residential properties. Ingonyama trust that was belled in prior year and was contributes a huge amount in interest on outstanding debtors we gave them 100% exemption.

The budget is calculated applying 7% rate on outstanding balance as per 2022 draft tariffs. The budget for interest received on outstanding debtors calculated is R 137 000.

### **2.5.5. Licenses and Permits**

Budget for licenses and permits is R37 000. This budget is calculated using the database of residential issued with business licenses multiply by the licence renewal fee of R200 exclusive VAT. We assumed that only 89% of business license holder will come forward and renew their business licence, therefore our budget is based on the 89% collection.

We noted that proposed 2022 business license renewal tariffs increase to R304.35 exclusive VAT. We didn't take into account this increase in the preparation of budget because we don't want to overstate revenue budget, but if we have to use this new tariff then we will adjust this budget accordingly on original budget.

### **2.5.6. Agency services**

Budget for agency services is made commission received on vehicle registration and license renewals. The commission percentage is 8.55% based on collection deposited to Department of Transport.

For the preparation of 2021/22 budget we estimated this budget to R115 000. This estimate will be confirmed once we received the collection report from our internal license department for 2020/21 financial year so that we can estimate accordingly. Therefore this budget might be change during the preparation of original budget.

## 2.5.7. Other Revenue

Budget for other revenue is made up of sales of tender document, refund from LGSETA, income from shared services and transition handling fee etc. The budget for other revenue is R270 000, included in this budget is R156 000 expected from shared services.

## 2.6.7. Service Charges: Refuse Revenue

The budge for refuse revenues is based on skips location multiply by price per skip per month. Municipality is currently servicing three locations, two hospital and one commercial and they are renting 7 cubic meter containers.

## 2.6.8 Operating Transfers and Grant Receipts

Operating transfers and subsidies totals budget is R105.1 million as per 2022 division of revenue bill and provincial gazette.

## 2.6. EXPENDITURE ON ALLOCATION AND GRANTS PROGRAMMES

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Choose name from list - Table A4 Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand	1										
<b>Expenditure By Type</b>											
Employee related costs	2	30 199	37 842	45 727	47 315	47 255	47 255	29 613	51 184	53 232	55 361
Remuneration of councillors		8 176	7 987	8 517	8 513	8 169	8 169	(5 582)	9 141	9 501	9 881
Debt impairment	3	1 905	3 820	9 039	2 500	13 476	13 476	(4 657)	4 158	4 324	4 497
Depreciation & asset impairment	2	12 187	19 155	13 935	14 463	14 463	14 463	9 613	16 456	16 786	17 457
Finance charges		457	116	10	—	—	—	(8)	10	10	11
Bulk purchases - electricity	2	—	—	—	—	—	—	—	—	—	—
Inventory consumed	8	—	—	—	1 226	—	—	—	1 584	1 922	1 999
Contracted services		24 651	32 342	28 177	35 025	41 688	41 688	19 837	33 960	35 164	36 570
Transfers and subsidies		486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705
Other expenditure	4, 5	22 046	22 193	19 683	18 753	19 892	19 892	13 755	19 578	20 270	21 081
Losses		(102)	—	482	—	—	—	—	—	—	—
<b>Total Expenditure</b>		<b>100 005</b>	<b>131 074</b>	<b>133 039</b>	<b>129 986</b>	<b>151 727</b>	<b>151 727</b>	<b>67 335</b>	<b>138 621</b>	<b>143 809</b>	<b>149 561</b>

## 2.7.1. Operating Expenditure Framework

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

- Balanced budget constraint (operating expenditure should not exceed operating revenue)
- Cost containment measures policy
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programmes
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherences to the principle of no project plan no budget. If there is no business plan, no funding allocation can be made.

### **2.7.2. Employee related cost**

The budgeted allocation for employee related costs for the 2021/22 is R51.2 million. Included in this budget is 4% salary increase and some few vacant post as per 2020/21 approved organogram. This 4% increase might be lower than salary and wage collective agreement since its normal above inflation by +/- 2.5%.

This budget might be changed on the original budget preparation provided that on that stage we will receive the collective agreement and the municipality decide whether will afford the proposed salary increase.

### **2.7.3. Remuneration of councillors**

The 2021/22 draft budget for salaries, allowances and benefits of different members of Council is based on 04 percent council upper. As we know that this is the year of elections and the councillors remuneration of new council might change or the number of council members change.

For the purpose of preparing this draft budget we assume that we will have three full time councillors (Mayor, Deputy Mayor and Speake) and nineteen part-time councillors one Executive committee member, and two chairperson of a section 79 committee and sixteen other councillors.

If there is any changes before original budget approval, we will incorporate them accordingly.

### **2.7.4 Debt Impairment**

The budget for debts impairment decreased compared to previous year. The current year budget is R4.2 million, this budget is based on revenue billed less collection and the uncollectable billed revenue will be impaired at the end of 2021/22 financial year.

### **2.7.5. Depreciation**

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy, 2021/22 Fixed asset register forecasts and all capital assets expected to be acquired during the budget year. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total to R16.5 million.

### **2.7.6. Contracted services**

Contracted services comprises of all the operational services rendered by service provider which is not an operational services.

The total budget for contracted services is R34 million.

### **2.7.7. Transfers and grants-Expenditure**

The budget for transfers and grants expenditure is a free basic services. This budget is mainly for Eskom free basic electricity and is based on the current indigent register used by Eskom.

## 2.7.8. Other expenditure

Other expenditure comprises of various line items which are municipal operations. Draft budget for 2021/22 is R19.6 million.

## 2.7.9 Inventory consumed

The budget for inventory consumed is R1.6 million, this budget includes all consumable items, stationery, small tools and fuel and oil etc.

## 2.7. CAPITAL EXPENDITURE

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital Expenditure - Functional</b>	1										
<b>Governance and administration</b>					350	4 960	4 960	4 960	4 062	133	133
Executive and council					140	140	140	140			
Finance and administration					210	4 820	4 820	4 820	4 062	133	133
Internal audit											
<b>Community and public safety</b>					1 790	4 104	4 104	4 104			
Community and social services					1 790	4 104	4 104	4 104			
Sport and recreation											
Public safety											
Housing											
Health											
<b>Economic and environmental services</b>					27 125	46 505	46 505	46 505	29 842		
Planning and development					130	50	50	50	1 753		
Road transport					26 995	46 455	46 455	46 455	28 089		
Environmental protection											
<b>Trading services</b>											
Energy sources											
Water management											
Waste water management											
Waste management											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3				29 265	55 569	55 569	55 569	33 904	133	133
<b>Funded by:</b>											
National Government					22 195	27 795	27 795	27 795	27 219		
Provincial Government					260	6 356	6 356	6 356			
District Municipality											
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)											
<b>Transfers recognised - capital</b>	4				22 455	34 151	34 151	34 151	27 219		
<b>Borrowing</b>	6										
<b>Internally generated funds</b>					6 810	21 419	21 419	21 419	6 685	133	133
<b>Total Capital Funding</b>	7				29 265	55 569	55 569	55 569	33 904	133	133

### 2.7.3. New Assets

The budget for capital expenditure estimated to be R33.9 million excluding VAT. This budget consist of the purchase of immovable assets and infrastructure.

The funding for capital expenditure would be as follows

- R31.3 million inclusive VAT from MIG grant and
- R7.2 million inclusive of VAT internally generated funds

Internally generated funds would be funded by the income received / generated from municipal operating revenue (property rate, rentals etc.) which is not committed to any purpose. Internal generated funds would fund the following assets

<b>2021/22 Draft Capital Expenditure Internal Funded</b>			
<b>Description</b>	<b>Amount Exc. VAT</b>	<b>VAT</b>	<b>Amount inc. VAT</b>
IT software	613 000.00	34 304.35	647 304.35
Office Equipment	715 000.00	15 652.17	730 652.17
Vehicle	2 164 000.00		2 164 000.00
IT Computers	354 782.61	50 869.44	405 652.05
Furnitures	1 565 217.39	54 261.00	1 619 478.39
Buildings	403 478.26	234 782.61	638 260.87
Roads sections	869 565.22	130 434.78	1 000 000.00
<b>Total capital expenditure</b>	<b>6 685 043.48</b>	<b>520 304.35</b>	<b>7 205 347.83</b>

## 2.8.2 Renewal of existing assets and Repairs and Maintenance

The municipality doesn't have plans to renew existing assets. And this is not going to defeat the on-going concern of the municipality.

## 2.8. Cash Flow Management

### 2.8.1. cash and cash equivalent

The cash and cash equivalent balance in the 209/20 AFS is R16.6 million. Cash and cash equivalent at the end of the 2021/22 financial year is projected and expected to decrease to R7.3 million.

The cash and cash equivalent balance at the end of 2020/21 financial year projection, is R5.9 million.

### 2.8.2. 2021/22 annual budget Cash flow

KZN294 Maphumulo - Table A7 Budgeted Cash Flows

Table A1: Budgeted Cash Flows											
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	15 164	15 665	15 665	–	19 213	19 981	19 981
Service charges		–	–	–	100	308	308	–	308	321	321
Other revenue		–	–	–	–	1 966	1 966	–	5 157	4 842	4 842
Transfers and Subsidies - Operational	1	18 734	14 693	15 311	179 710	130 278	130 278	142 847	121 376	119 108	115 925
Transfers and Subsidies - Capital	1	–	–	–	22 455	23 461	23 461	–	31 302	24 986	24 986
Interest		–	–	–	945	806	806	497	799	831	831
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		–	–	–	153	(201 680)	(201 680)	50	(135 909)	(64 370)	(66 447)
Finance charges		–	–	–	–	–	–	–	(10)	(10)	(11)
Transfers and Grants	1	–	–	–	–	–	–	–	(2 895)	(3 011)	(3 131)
NET CASH FROM/(USED) OPERATING ACTIVITIES		18 734	14 693	15 311	218 527	(29 196)	(29 196)	143 393	39 341	102 677	97 297
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(30 939)	(55 569)	(55 569)	–	(38 507)	(25 139)	(25 139)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	(30 939)	(55 569)	(55 569)	–	(38 507)	(25 139)	(25 139)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		18 734	14 693	15 311	187 588	(84 765)	(84 765)	143 393	834	77 538	72 158
Cash/cash equivalents at the year begin:	2	–	–	–	–	–	–	–	5 938	6 772	84 310
Cash/cash equivalents at the year end:	2	18 734	14 693	15 311	187 588	(84 765)	(84 765)	143 393	6 772	84 310	156 468

- **Cash from operating Activities**

The municipality budget for revenue to be received in 2020/21 budget year is R178.2 million that consist of the following sources:-

- **Property Rates**

The budget for collection on property rate is mainly from state owned properties. The collection rate for property rates is from the following categories

- State owned properties R18.5 million
- Commercial properties R700 000
- Residential properties R10 000

- **Service Charges**

We are expected 100% collection of service charges, the total collection is R308 000 inclusive VAT.

- **Other Revenue**

The budget for other revenue comprises of cash collection from rental of facilities and equipment's, agency Services, VAT and other income.

The collection is expected as follows

- Rental of facilities and equipment R1.3 million inclusive VAT
- Agency services R132 000 inclusive VAT
- Other income (Tender sale) R74 750 inclusive VAT and
- VAT refunds R3.7 million

- **Interest earned on external investments**

Interest earned on external investment collation rate is 100%.

- **Transfer and subsidies Operational**

Transfers and subsidies operational included INEP grants.

- **Payments to suppliers and Employee**

Included in this item are payments to suppliers and Employee cost, these item are VAT inclusive and the breakdown is as follow

- Salaries and Remuneration (Employee cost, Remuneration of councillors, Skills and Ward committee allowance) R 61.5 million
- Inventory Consumed R1.6 million inclusive VAT.
- Contracted services and Other expenses R54.1 million ( excluding Skills and Ward committee allowance because is included In Salaries and remuneration
- Repayment of retentions R2.5 million VAT inclusive.

- **Finance Cost**

The payment of finance cost is R10 000.

- **Transfers and Subsidies**

Payment for transfers and subsidies is R2.9 million inclusive VAT.

**2.8.3. Cash from Investing activities**

The budget for investing activities is made of the capital expenditure, which is budgeted to be R38.5 million inclusive VAT.

**2.9.5 Application of cash and investment**

- **Unspent Conditional Grants**

Municipality is budgeted to spend 100% of conditional grants received in 2020/21 budget year. The unspent grants required to be cash backed is nil for 2021/22 financial year.

# **OTHER SUPPORTING TABLES**

## Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		1 644	4 542	28 801	29 512	25 705	25 705	25 705	20 306	21 119	21 963
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		13 893	9 377	(5 635)	5 819	3 149	3 149	3 149	165	172	179
Net Property Rates		(12 249)	(4 835)	34 436	23 694	22 556	22 556	22 556	20 141	20 947	21 785
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue											
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue		1	5	187	136	268	268	268	268	279	290
Total landfill revenue											
Less Revenue Foregone (in excess of one removal a week to indigent households)											
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		1	5	187	136	268	268	268	268	279	290
Other Revenue by source											
Administrative Handling Fees		-	9 402	112	11	11	11	(13)	14	14	15
Bad Debts Recovered		-	-	-	10	10	10	-	10	10	11
Breakages and Losses Recovered		-	-	-	-	-	-	-	-	-	-
Collection Charges		-	-	-	-	-	-	-	-	-	-
Commission		5	-	-	-	-	-	-	-	-	-
Discounts and Early Settlements		-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses		-	-	-	-	-	-	-	-	-	-
Inspection Fees		-	-	-	-	-	-	-	-	-	-
Registration Fees		-	-	-	-	-	-	-	-	-	-
Staff Recoveries		-	-	-	-	-	-	-	-	-	-
Request for Information		-	-	-	-	-	-	-	-	-	-
Insurance Refund		257	398	102	(15)	(355)	(355)	(350)	-	-	-
Sale of Property		-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts		-	-	-	-	-	-	-	-	-	-
Bursary Repayment		-	-	29	20	20	20	-	10	10	11
Recovery Infrastructure Maintenance		-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund		51	85	84	75	75	75	(39)	10	10	11
Arbor City Awards Competition		-	-	-	-	-	-	-	-	-	-
Other Revenue		343	223	153	280	310	310	(182)	226	235	244
Total 'Other' Revenue	1	656	10 108	480	381	71	71	(584)	270	280	292
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	19 327	22 517	30 736	33 714	33 229	33 229	21 309	36 422	37 879	39 394
Pension and UIF Contributions		2 295	3 497	4 321	5 184	4 890	4 890	3 253	5 221	5 429	5 647
Medical Aid Contributions		1 134	1 430	1 635	1 780	1 778	1 778	1 156	1 899	1 975	2 054
Overtime		-	168	32	-	23	23	1	24	25	26
Performance Bonus		5 125	1 919	2 208	2 425	2 322	2 322	961	2 459	2 558	2 660
Motor Vehicle Allowance		1 632	2 836	3 245	3 463	3 609	3 609	2 407	3 753	3 903	4 060
Cellphone Allowance		110	203	180	191	200	200	133	208	216	225
Housing Allowances		80	81	71	73	73	73	49	76	79	82
Other benefits and allowances		66	3 419	488	485	535	535	343	555	577	600
Payments in lieu of leave		429	1 614	2 801	-	300	300	-	286	297	309
Long service awards		-	159	9	-	190	190	-	172	178	186
Post-retirement benefit obligations		-	-	-	-	105	105	-	109	114	118
sub-total	5	30 199	37 842	45 727	47 315	47 255	47 255	29 613	51 184	53 232	55 361
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	30 199	37 842	45 727	47 315	47 255	47 255	29 613	51 184	53 232	55 361

<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		12 187	18 974	13 791	14 283	14 283	14 283	9 530	16 278	16 603	17 267
Lease amortisation		–	181	143	180	180	180	84	179	182	190
Capital asset impairment		–	–	–	–	–	–	–	–	–	–
<b>Total Depreciation &amp; asset impairment</b>	1	12 187	19 155	13 935	14 463	14 463	14 463	9 613	16 456	16 786	17 457
<b>Bulk purchases - electricity</b>											
Electricity bulk purchases		–	–	–	–	–	–	–	–	–	–
<b>Total bulk purchases</b>	1	–	–	–	–	–	–	–	–	–	–
<b>Transfers and grants</b>											
Cash transfers and grants		486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
<b>Total transfers and grants</b>	1	486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705
<b>Contracted services</b>											
Outsourced Services		8 248	12 544	13 462	14 659	15 749	15 749	8 810	11 105	11 480	11 939
Consultants and Professional Services		9 427	9 535	8 517	9 804	14 292	14 292	5 827	12 143	12 757	13 268
Contractors		6 976	10 263	6 198	10 562	11 648	11 648	5 201	10 712	10 927	11 364
<b>Total contracted services</b>		24 651	32 342	28 177	35 025	41 688	41 688	19 837	33 960	35 164	36 570
<b>Other Expenditure By Type</b>											
Collection costs		–	–	24	280	210	210	111	30	31	32
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Audit fees		1 396	1 372	1 641	1 000	1 000	1 000	742	1 200	1 224	1 273
Other Expenditure		20 650	20 821	18 018	17 473	18 682	18 682	12 901	18 348	19 016	19 776
<b>Total 'Other' Expenditure</b>	1	22 046	22 193	19 683	18 753	19 892	19 892	13 755	19 578	20 270	21 081
<b>by Expenditure Item</b>											
Employee related costs	8										
Inventory Consumed (Project Maintenance)											
Contracted Services											
Other Expenditure											
<b>Total Repairs and Maintenance Expenditure</b>	9	–	–	–	–	–	–	–	–	–	–
<b>Inventory Consumed</b>											
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		–	–	–	1 226	–	–	–	1 584	1 922	1 999
<b>Total Inventory Consumed &amp; Other Material</b>		–	–	–	1 226	–	–	–	1 584	1 922	1 999
check		(4 869)	(6 065)	(3 864)	(6 864)	(8 443)	(8 443)		(7 343)	(7 490)	(7 789)
<b>References</b>											
1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)											
2. Must reconcile to supporting documentation on staff salaries											
4. Expenditure to meet any 'unfunded obligations'											
5 This sub-total must agree with the total on SA22, but excluding councillor and board member items											
6. Include a note for each revenue item that is affected by 'revenue foregone'											
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)											
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.											
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.											
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'											

KZN294 Maphumulo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Finance and Admin	Vote 3 - (NAME OF VOTE 3)	Vote 4 - Community and Social Services	Vote 5 - Sport & Recreation	Vote 6 - Public Safety	Vote 7 - Housing	Vote 8 - (NAME OF VOTE 8)	Vote 9 - Planning & Development	Vote 10 - Road Transport	Vote 11 - Energy Sources	Vote 12 - (NAME OF VOTE 12)	Vote 13 - Waste Management	Vote 14 - (NAME OF VOTE 14)	Vote 15 - Finance and Admin2	Total
<b>R thousand</b>																	
<b>Revenue By Source</b>																	
Property rates		–	18 578	–	1 504	–	–	–	–	–	–	–	–	–	–	60	20 141
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue		–	268	–	–	–	–	–	–	–	–	–	–	–	–	–	268
Rental of facilities and equipment		–	1 112	–	15	–	–	–	–	–	–	–	–	–	–	–	1 127
Interest earned - external investments		–	799	–	–	–	–	–	–	–	–	–	–	–	–	–	799
Interest earned - outstanding debtors		–	7	–	–	–	–	–	–	–	–	–	–	–	–	130	137
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	37	–	–	–	–	–	–	–	–	–	–	–	37
Agency services		–	115	–	–	–	–	–	–	–	–	–	–	–	–	–	115
Other revenue		–	103 276	–	1 850	–	–	–	–	–	–	–	–	–	–	–	105 126
Transfers and subsidies		–	90	–	–	–	–	–	–	156	–	–	–	–	–	24	270
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		–	124 245	–	3 406	–	–	–	–	156	–	–	–	–	–	213	128 020
<b>Expenditure By Type</b>																	
Employee related costs		4 191	7 414	–	9 658	–	–	–	–	5 155	8 687	–	–	–	–	16 062	51 168
Remuneration of councillors		9 141	–	–	–	–	–	–	–	–	–	–	–	–	–	–	9 141
Debt impairment		–	4 158	–	–	–	–	–	–	–	–	–	–	–	–	–	4 158
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	16 456	16 456
Finance charges		–	–	–	10	–	–	–	–	–	–	–	–	–	–	–	10
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		–	100	–	159	–	–	–	–	350	–	–	–	50	–	925	1 584
Contracted services		8 167	1 908	–	4 789	–	440	–	–	3 910	1 418	–	–	2 519	–	10 739	33 890
Transfers and subsidies		–	–	–	–	–	2 304	–	–	76	–	–	–	–	–	170	2 550
Other expenditure		7 695	5 221	–	415	–	470	–	–	1 664	107	–	–	150	–	3 792	19 515
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		29 194	18 881	–	15 031	–	3 214	–	–	11 155	10 212	–	–	2 719	–	48 145	138 472
<b>Surplus/(Deficit)</b>		(29 194)	105 444	–	(11 626)	–	(3 214)	–	–	(10 999)	(10 212)	–	–	(2 719)	–	(47 932)	(10 452)
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)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(29 194)	105 444	–	(11 626)	–	(3 214)	–	–	(10 999)	21 090	–	–	(2 719)	–	(47 932)	20 850

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Consumer debtors</b>											
Consumer debtors		21 050	4 428	1 664	58 438	24 682	24 682	24 682	5 570	5 793	5 793
Less: Provision for debt impairment		(1 788)	(1 781)	(617)	(32 229)	(14 094)	(14 094)	(14 094)	(4 158)	(4 324)	(4 324)
<b>Total Consumer debtors</b>	2	19 262	2 647	1 046	26 209	10 589	10 589	10 589	1 413	1 469	1 469
<b>Debt impairment provision</b>											
Balance at the beginning of the year		(1 788)	(1 781)	(617)	(29 925)	(617)	(617)	(617)	-	-	-
Contributions to the provision		-	-	-	(2 304)	-	-	-	-	-	-
Bad debts written off		-	-	-	-	(13 476)	(13 476)	(13 476)	(4 158)	(4 324)	(4 324)
<b>Balance at end of year</b>		(1 788)	(1 781)	(617)	(32 229)	(14 094)	(14 094)	(14 094)	(4 158)	(4 324)	(4 324)
<b>Inventory</b>											
<b>Water</b>											
<b>Opening Balance</b>		-	-	-	-	-	-	-	-	-	-
<b>System Input Volume</b>		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
<b>Authorised Consumption</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Billed Authorised Consumption</b>		-	-	-	-	-	-	-	-	-	-
<b>Billed Metered Consumption</b>		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
<b>Billed Unmetered Consumption</b>		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
<b>Unbilled Authorised Consumption</b>		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
<b>Water Losses</b>		-	-	-	-	-	-	-	-	-	-
<b>Apparent losses</b>		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
<b>Real losses</b>		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Water</b>		-	-	-	-	-	-	-	-	-	-
<b>Closing Balance Water</b>		-	-	-	-	-	-	-	-	-	-

<b>Agricultural</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Agricultural</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Consumables</b>											
<b>Standard Rated</b>											
Opening Balance	-	-	-	-	-	-	-	-	1 584	3 506	-
Acquisitions	-	-	-	613	-	-	-	1 584	1 922	1 999	-
Issues	-	-	-	(848)	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>	-	-	-	(235)	-	-	-	1 584	3 506	5 505	-
<b>Zero Rated</b>											
Opening Balance	-	-	-	-	-	-	-	-	(1 584)	(3 506)	-
Acquisitions	-	-	-	613	-	-	-	-	-	-	-
Issues	-	-	-	(378)	-	-	-	(1 584)	(1 922)	(1 999)	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Zero Rated</b>	-	-	-	235	-	-	-	(1 584)	(3 506)	(5 505)	-
<b>Finished Goods</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Finished Goods</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Materials and Supplies</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-	-
Issues	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Materials and Supplies</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Work-in-progress</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Work-in-progress</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Housing Stock</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Housing Stock</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>											
Opening Balance	-	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance - Land</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance - Inventory &amp; Consumables</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)	285 244	322 124	365 816	356 785	415 868	415 868	393 257	414 538	389 005	396 783	-
Leases recognised as PPE	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	65 480	85 406	98 317	99 353	123 744	123 744	(106 943)	139 377	142 164	144 689	-
<b>Total Property, plant and equipment (PPE)</b>	219 763	236 718	267 499	257 432	292 123	292 123	500 200	275 161	246 841	252 094	-

<b>LIABILITIES</b>										
<b>Current liabilities - Borrowing</b>										
Short term loans (other than bank overdraft)										
Current portion of long-term liabilities	849	–	–	–	–	–	–	–	–	–
<b>Total Current liabilities - Borrowing</b>	<b>849</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Trade and other payables</b>										
Trade Payables	23 355	13 998	17 732	2 447	27 465	27 465	(13 052)	19 473	23 471	21 578
Other creditors	4 998	1 154	1 112	–	2 378	2 378	(2 858)	5 432	5 637	5 757
Unspent conditional transfers	7 593	11 837	12 379	9 571	(12 456)	(12 456)	(5 656)	18 787	12 348	14 348
VAT	385	382	408	–	1 682	1 682	(498)	1 087	1 130	1 130
<b>Total Trade and other payables</b>	<b>36 331</b>	<b>27 371</b>	<b>31 631</b>	<b>12 017</b>	<b>19 069</b>	<b>19 069</b>	<b>(22 064)</b>	<b>44 778</b>	<b>42 586</b>	<b>42 813</b>
<b>Non current liabilities - Borrowing</b>										
Borrowing	–	–	–	–	–	–	–	–	–	–
Finance leases (including PPP asset element)	–	–	–	–	–	–	–	–	–	–
<b>Total Non current liabilities - Borrowing</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Provisions - non-current</b>										
Retirement benefits	–	–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation	–	–	–	–	–	–	–	–	–	–
Other	916	1 234	1 286	–	1 321	1 321	(1 286)	1 286	1 312	1 338
<b>Total Provisions - non-current</b>	<b>916</b>	<b>1 234</b>	<b>1 286</b>	<b>–</b>	<b>1 321</b>	<b>1 321</b>	<b>(1 286)</b>	<b>1 286</b>	<b>1 312</b>	<b>1 338</b>
<b>CHANGES IN NET ASSETS</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Accumulated Surplus/(Deficit) - opening balance	182 365	176 114	176 099	280 957	261 095	261 095	(176 099)	299 524	299 524	299 524
GRAP adjustments	–	–	–	–	–	–	–	–	–	–
Restated balance	182 365	176 114	176 099	280 957	261 095	261 095	(176 099)	299 524	299 524	299 524
Surplus/(Deficit)	(1 624)	(7 174)	31 276	22 380	26 210	26 210	(155 412)	20 701	14 168	7 221
Transfers to/from Reserves	–	–	–	–	–	–	–	–	–	–
Depreciation offsets	–	–	–	–	–	–	–	–	–	–
Other adjustments	–	–	–	–	–	–	–	–	–	–
<b>Accumulated Surplus/(Deficit)</b>	<b>180 741</b>	<b>168 940</b>	<b>207 375</b>	<b>303 337</b>	<b>287 305</b>	<b>287 305</b>	<b>(331 511)</b>	<b>320 225</b>	<b>313 692</b>	<b>306 745</b>
<b>Reserves</b>										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement	–	–	–	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–	–
Other reserves	–	–	6 861	–	255 129	255 129	(6 861)	–	–	–
Revaluation	–	–	–	–	–	–	–	–	–	–
<b>Total Reserves</b>	<b>–</b>	<b>–</b>	<b>6 861</b>	<b>–</b>	<b>255 129</b>	<b>255 129</b>	<b>(6 861)</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>180 741</b>	<b>168 940</b>	<b>214 236</b>	<b>303 337</b>	<b>542 434</b>	<b>542 434</b>	<b>(338 372)</b>	<b>320 225</b>	<b>313 692</b>	<b>306 745</b>

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")
6. Inventory Consumed - Water - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
7. Inventory Consumed Other - included under "Inventory Consumed" on Table A4 - Detail to be submitted on Table SA1
8. Inventory Transfers/Adjustments (Include under gains/losses on Table A4)
9. Inventory Write-offs (Include under losses on Table A4)

check	(1 624)	(14 661)	23 807	(39 175)	1 435	1 435	77 205	–	–	–
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## Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand												
Control Account	Responsive, accountable, effective and efficient local government	9	–	8	–	–	–	–	–	–	–	–
EFFECTIVE, ACCESSIBLE, ACCOUNTABLE AND TRANSPERANT INSTITUTION	Responsive, accountable, effective and efficient local government	9	–	–	535	6 375	–	(5 090)	(5 090)	–	–	–
ENSURE PROPER RECORDS MANAGEMENT	Responsive, accountable, effective and efficient local government	9	–	–	–	(3 873)	–	(335)	(335)	–	–	–
ENSURE REVENUE ENHANCEMENT	A comprehensive, responsive and sustainable social protection system	13	–	1 129	664	(3 642)	5 819	2 356	2 356	90	93	97
ENSURE REVENUE ENHANCEMENT	Responsive, accountable, effective and efficient local government	9	–	99 783	116 502	152 470	(156 820)	(146 113)	(146 113)	(124 591)	(129 438)	(127 141)
ENSURE REVENUE ENHANCEMENT	Sustainable human settlements and improved quality of household life	8	–	–	–	102	15	355	355	–	–	–
ENSURE SAFE AND SECURE WORKING ENVIRONMENT	Responsive, accountable, effective and efficient local government	9	–	3 696	85	84	(75)	(75)	(75)	(10)	(10)	(11)
ENSURE VALUE FOR MONEY ON EXPENDITURE ITEMS	Responsive, accountable, effective and efficient local government	9	–	–	286	279	–	(80)	(80)	(225)	(234)	(243)
ENSURING VALUE FOR MONEY ON EXPENDITURE ITEMS	A comprehensive, responsive and sustainable social protection system	13	–	17 851	14 371	(231)	–	29	29	75	78	81
ENSURING VALUE FOR MONEY ON EXPENDITURE ITEMS	Responsive, accountable, effective and efficient local government	9	–	1	1 163	1 513	(1 284)	(1 340)	(1 340)	(1 823)	(1 883)	(1 958)
Take On	A comprehensive, responsive and sustainable social protection system	13	–	(5 087)	(5 654)	(1 484)	–	1 265	1 265	–	–	–
Take On	Responsive, accountable, effective and efficient local government	9	–	8 775	14 684	1 403	–	(28 887)	(28 887)	(32 829)	(26 574)	(27 597)
TO EFFECTIVELY MANAGE FINANCES AND IMPROVE SUSTAINABILITY	Responsive, accountable, effective and efficient local government	9	–	11	18	19	–	–	–	–	–	–
UPSKILL MUNICIPAL STAFF AND COUNCILORS TO IMPROVE PRODUCTIVITY	Responsive, accountable, effective and efficient local government	9	–	–	–	29	(20)	(20)	(20)	(10)	(10)	(11)
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	126 167	142 654	153 045	(152 365)	(177 937)	(177 937)	(159 322)	(157 977)	(156 782)

KZN294 Maphumulo - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand												
To provide for the management of risk with the intention of improved efficiency	Effective governance, policy and social partnership			100 005	131 074	133 039	129 986	151 727	151 727	138 621	143 809	149 561
To develop an effective and efficient mechanism to monitor organizational performance	Effective governance, policy and social partnership											
To provide for the management of risk with the intention of improved efficiency	Effective governance, policy and social partnership											
To equip young people with necessary skills and educational capacity to enhance their development	Is to consolidate youth initiatives that enhance the capabilities of young people to transform the economy and society.											
To equip young people with information and capacity through disseminating information on topics covered by the workshop.	Developing young people in Education and through award educational excellence & Skill development aspect.											
Inculcate the spirit of patriotism by encouraging visible and active participation in different youth initiatives/projects and nation	Build the capacity of young people to enable them to take charge of their own well-being by building their assets and realising their											
Strengthen a culture of patriotic citizenship among young people and to help them become responsible adults who care for	Developing young people in Education and through award educational excellence & Skill development aspect.											
Promote educational excellence.	To reduce the proportion of children, youth facing challenges in particular those who comes from the previous disadvantage											
Is to bring together government, business, labour and community organisations to advance job creation. It will provide platforms for	To reduce the proportion of children, youth, women and disabled not in employment, education or training.											
Creating opportunities for youth representation in decision making, and participation in terms of issues affecting them.	The municipality to recognise the youth in all sectors as one of the critical stakeholders in IDP and strategic planning platform for the											
Is to run an array of empowerment platforms to ensure sustainable livelihoods for communities and create awareness and empower	To Focus on raising awareness on the act of gender base violence.											
Inpire and motivate girl child to reach their full potential and through exposure to diverse careers and positive role models	Is to deepen the thinking of the girl child with regard to their infinite roles in society, enhance herself-esteem.											
Build the capacity of young people to enable them to take charge of their own well-being by building their assets and realising their	Promote art and cultural and talent development programs for young people.											
Build the capacity of young people to enable them to take charge of their own well-being by building their assets and realising their												

Improve access & exposure to reliable market for youth owned SMMEs.	Facilitate and improve access channels to finance & support for Youth owned SMMEs.										
Develop a sustainable mechanism that will ensure that all youth sectors are part of the development and implementation of	Develop & coordinate a multi-sectoral & integrated approach in designing and executing programmes & Intervantions of										
To ensure tha all sporting representative of maphumulo partipate and form part of the sporting development plan by	Is to consider and recodgnise sports oreintated people of Maphumulo										
To provide adiquet capacity building expertes on club management as dring seat of all sporting codes	To eventually having well capacited sports managers in Maphumulo										
To provide equipment support that seeks to assist teams to get to their sporting destination	To mitigate scacity of sporting equipments										
To bring that enthusiasm on boxers throph providing equipment support and ehance boxing love	To eventually have at two or three professional boxers in the near future of three year plan										
To have large number of participants whose willing to become swimmers at professional level one day	To see young people taking swimming sport as life living element an d discover that can be work to some people										
To have sports representatives in all corners of maphumulo for sports to be developed essentially	Our goal is to have proper sports struction in all wards										
To create an enabling environment for players to be seen by professional teams and be exposed for better oportunities	To manage to promote one or two soccer and netball players in the next Mayoral Cup financial year 2020/2021.										
To embrace and promote athletic culture as phsical element which every person needs to engage with ,eventually having serious	To eventually have this tournament registered from athletic SA and end up not being localized instead become a national athletic										
To provide platform to young ones to expose themselves for better oportunities as as this programm driven by Amazulu F.F	To promote as many young players as e can										
To promote social cohesion among the employees in all government and private sectors											
To promote healthy lifestyle	Keep peoples life well										
To capaciate all local SAFA members and referees	To see our local having prper administration										
To ensure every young and old perones in ward 3 have an understandig of swimming incase of the uThugela river gets flooded	Our goal is to train everyone in swimming										
SECURE VALUE FOR MONEY											
Improve Financial Stability	Effective and Efficient Management of Municipal Assets										
Proper asset management in line with GRAP Requirements	Implementation of Municipal Valuation										
To improve the quality and efficiency of the administrative component	HUMAN RESOURCES DEVELOPMENT										
Allocations to other priorities											
Total Expenditure		1	100 005	131 074	133 039	129 986	151 727	151 727	138 621	143 809	149 561
References											
1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)											
2. Balance of allocations not directly linked to an IDP strategic objective											
check on expenditure balance											

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand												
EFFECTIVE, ACCESSIBLE, ACCOUNTABLE AND TRASPERANT INSTITUTION	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	–	22 195	29 076	29 076	20 263	–	–
EFFECTIVE, ACCESSIBLE, ACCOUNTABLE AND TRASPERANT INSTITUTION	An efficient, effective and development-oriented public service	12	–	–	–	–	1 790	2 991	2 991	–	–	–
EFFECTIVE, ACCESSIBLE, ACCOUNTABLE AND TRASPERANT INSTITUTION	An efficient, effective and development-oriented public service	12	–	–	–	–	30	–	–	130	133	133
ENSURE PROPER RECORDS MANAGEMENT	An efficient, effective and development-oriented public service	12	–	–	–	–	4 050	6 528	6 528	2 005	–	–
ENSURE SAFE AND SECURE WORKING ENVIRONMENT	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	–	750	1 083	1 083	870	–	–
ENSURE SAFE AND SECURE WORKING ENVIRONMENT	An efficient, effective and development-oriented public service	12	–	–	–	–	180	1 977	1 977	1 328	–	–
ENSURING VALUE FOR MONEY ON EXPENDITURE ITEMS	An efficient, effective and development-oriented public service	12	–	–	–	–	–	1 315	1 315	2 164	–	–
FILL CRITICAL POSITION	An efficient, effective and development-oriented public service	12	–	–	–	–	140	140	140	–	–	–
MEET INFRASTRUCTURE SERVICES NEEDS AND ADDRESS BACK LOG	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	–	–	5 090	5 090	–	–	–
REVIEW ORGANISATIONAL STRUCTURE	An efficient, effective and development-oriented public service	12	–	–	–	–	130	–	–	188	–	–
TO DEVELOP QUALITY, RELIABLE, SUSTAINABLE AND RESILIENT INFRASTRUCTURE TO SUPPORT ECONOMIC	An efficient, competitive and responsive economic infrastructure network	6	–	–	–	–	–	6 257	6 257	6 957	–	–
TO DEVELOP QUALITY, RELIABLE, SUSTAINABLE AND RESILIENT INFRASTRUCTURE TO SUPPORT ECONOMIC	An efficient, effective and development-oriented public service	12	–	–	–	–	–	1 113	1 113	–	–	–
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	–	29 265	55 569	55 569	33 904	133	133

## Choose name from list - Supporting Table SA7 Measureable 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
<b>Vote 1 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
<b>Vote 2 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
<b>Vote 3 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
<b>And so on for the rest of the Votes</b>										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

## Choose name from list - Entities measureable 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
<b>Entity 1 - (name of entity)</b>										
Insert measure/s description										
<b>Entity 2 - (name of entity)</b>										
Insert measure/s description										
<b>Entity 3 - (name of entity)</b>										
Insert measure/s description										
<b>And so on for the rest of the Entities</b>										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

## Choose name from list - Supporting 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
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.5%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	-6.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.2	0.8	0.7	1.8	11.8	11.8	(2.1)	1.2	0.8	0.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	0.8	0.7	1.8	11.8	11.8	(2.1)	1.2	0.8	0.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.6	0.5	(0.6)	0.2	0.2	(1.2)	0.1	0.2	0.2
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	64.1%	70.0%	70.0%	0.0%	95.6%	95.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	64.1%	70.0%	70.0%	0.0%	95.6%	95.6%	92.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	32.9%	5.9%	5.1%	24.9%	165.5%	165.5%	-31.5%	41.0%	19.3%	19.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		124.7%	95.3%	115.8%	1.3%	-32.4%	-32.4%	-9.1%	579.4%	28.1%	13.6%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	39.9%	37.1%	35.1%	36.4%	32.9%	32.9%	-46.0%	40.0%	40.0%	42.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	50.7%	44.9%	41.6%	43.0%	38.5%	38.5%		47.1%	47.2%	49.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.4%	5.9%	3.0%	5.3%	5.9%	5.9%		5.7%	5.6%	6.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.7%	18.9%	10.7%	11.1%	10.1%	10.1%	-14.9%	12.9%	12.6%	13.4%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	–	–	36.5	34.4	34.4	34.4	24.9	27.5	28.6	29.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-203.9%	-156.7%	18.6%	128.9%	993.9%	993.9%	92.2%	243.6%	114.9%	110.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.0	1.8	1.7	21.7	(8.1)	(8.1)	34.8	0.4	8.8	16.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure	6 224	8 217	8 901	8 628	10 444	10 444	4 122	9 122	9 476	9 855	
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	
Own capex	-	-	-	6 810	21 419	21 419	(10 553)	6 685	133	133	
Borrowing	-	-	-	-	-	-	-	-	-	-	

KZN294 Maphumulo - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref	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
<b>Demographics</b>												
Population			121		97					97	97	97
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment					5					5	5	5
<b>Monthly household income (no. of households)</b>	1, 12											
No income					39 408				-	420	420	39 408
R1 - R1 600					30 192					30 192	30 192	30 192
R1 601 - R3 200					3 626					3 626	3 626	3 626
R3 201 - R6 400					11 832					11 832	11 832	11 832
R6 401 - R12 800					1 586					-	420	1 586
R12 801 - R25 600					807					(945 294)	(1 011 464)	807
R25 601 - R51 200					824					824	824	824
R52 201 - R102 400					420					420	420	420
R102 401 - R204 800					213					213	213	213
R204 801 - R409 600					11					11	11	11
R409 601 - R819 200					13					13	13	13
> R819 200					15					15	15	15
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2				4 065					4065.00	4065.00	4065.00
<b>Household demographics (000)</b>												
Number of people in municipal area					96 724					97	97	97
Number of poor people in municipal area												
Number of households in municipal area					19 972					20	20	20
Number of poor households in municipal area												
Definition of poor household (R per month)					3 500					3 500	3 500	3 500
<b>Housing statistics</b>												
Formal	3				7 694					7 694	7 694	7 694
Informal					12 272					12 272	12 272	12 272
Total number of households			-	-	19 966	-	-	-	-	19 966	19 966	19 966
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10													
Total municipal services		Ref		2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
			<b>Household service targets (000)</b>										
			<b>Water:</b>										
			Piped water inside dwelling	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257
			Piped water inside yard (but not in dwelling)	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564
			Using public tap (at least min.service level)	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096
			Other water supply (at least min.service level)	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346
			Minimum Service Level and Above sub-total	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263
			Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
			Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
			No water supply	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
			Below Minimum Service Level sub-total	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
			<b>Total number of households</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>
			<b>Sanitation/sewerage:</b>										
			Flush toilet (connected to sewerage)	432	432	432	432	432	432	432	432	432	432
			Flush toilet (with septic tank)	268	268	268	268	268	268	268	268	268	268
			Chemical toilet	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511
			Pit toilet (ventilated)	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627
			Other toilet provisions (> min.service level)	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806
			Minimum Service Level and Above sub-total	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644
			Bucket toilet	642	642	642	642	642	642	642	642	642	642
			Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
			No toilet provisions	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690
			Below Minimum Service Level sub-total	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332
			<b>Total number of households</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>
			<b>Energy:</b>										
			Electricity (at least min.service level)	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
			Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-	-
			Minimum Service Level and Above sub-total	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
			Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-
			Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-	-
			Other energy sources	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
			Below Minimum Service Level sub-total	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
			<b>Total number of households</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>
			<b>Refuse:</b>										
			Removed at least once a week	382	382	382	382	382	382	382	382	382	382
			Minimum Service Level and Above sub-total	382	382	382	382	382	382	382	382	382	382
			Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
			Using communal refuse dump	153	153	153	153	153	153	153	153	153	153
			Using own refuse dump	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700
			Other rubbish disposal	189	189	189	189	189	189	189	189	189	189
			No rubbish disposal	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351
			Below Minimum Service Level sub-total	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393
			<b>Total number of households</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>
			<b>Household service targets (000)</b>										
			<b>Water:</b>										
			Piped water inside dwelling	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257	1 257
			Piped water inside yard (but not in dwelling)	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564	1 564
			Using public tap (at least min.service level)	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096	4 096
			Other water supply (at least min.service level)	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346	2 346
			Minimum Service Level and Above sub-total	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263	9 263
			Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
			Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
			No water supply	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
			Below Minimum Service Level sub-total	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706	10 706
			<b>Total number of households</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>	<b>19 969</b>
			<b>Sanitation/sewerage:</b>										
			Flush toilet (connected to sewerage)	432	432	432	432	432	432	432	432	432	432
			Flush toilet (with septic tank)	268	268	268	268	268	268	268	268	268	268
			Chemical toilet	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511	3 511
			Pit toilet (ventilated)	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627	4 627
			Other toilet provisions (> min.service level)	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806	7 806
			Minimum Service Level and Above sub-total	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644	16 644
			Bucket toilet	642	642	642	642	642	642	642	642	642	642
			Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
			No toilet provisions	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690	2 690
			Below Minimum Service Level sub-total	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332	3 332
			<b>Total number of households</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>	<b>19 976</b>
			<b>Energy:</b>										
			Electricity (at least min.service level)	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
			Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-	-
			Minimum Service Level and Above sub-total	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738	6 738
			Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-
			Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-	-
			Other energy sources	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
			Below Minimum Service Level sub-total	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938	12 938
			<b>Total number of households</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>	<b>19 676</b>
			<b>Refuse:</b>										
			Removed at least once a week	382	382	382	382	382	382	382	382	382	382
			Minimum Service Level and Above sub-total	382	382	382	382	382	382	382	382	382	382
			Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
			Using communal refuse dump	153	153	153	153	153	153	153	153	153	153
			Using own refuse dump	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700	16 700
			Other rubbish disposal	189	189	189	189	189	189	189	189	189	189
			No rubbish disposal	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351
			Below Minimum Service Level sub-total	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393	19 393
			<b>Total number of households</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>	<b>19 775</b>

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KZN294 Maphumulo Supporting Table SA10 Funding 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	18 734	14 693	15 311	187 588	(84 765)	(84 765)	143 393	6 772	84 310	156 468
Cash + investments at the yr end less applications - R'000	18(1)b	2	(13 826)	(10 776)	(14 599)	(1 596)	78 309	78 309	39 601	6 068	8 258	(27 161)
Cash year end/monthly employee/supplier payments	18(1)b	3	3.0	1.8	1.7	21.7	(8.1)	(8.1)	33.7	0.7	8.9	15.9
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(1 624)	(7 174)	31 276	22 380	26 210	26 210	(157 314)	20 701	14 168	7 221
Service charge rev % change - macro CPIX target exclusive	18(1)a(2)	5	N.A.	(66.6%)	(822.9%)	(37.2%)	(10.2%)	(6.0%)	(6.0%)	(16.6%)	(2.0%)	(2.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	0.0%	0.0%	0.0%	57.0%	72.7%	72.7%	0.0%	111.7%	109.4%	105.2%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	(15.6%)	(79.1%)	26.1%	10.5%	59.0%	59.0%	(20.4%)	20.4%	20.4%	20.4%
Capital payments % of capital expenditure	18(1)c(19)	8	0.0%	0.0%	0.0%	105.7%	100.0%	100.0%	0.0%	113.6%	100.1%	96.4%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	(75.3%)	9.7%	387.1%	292.1%	0.0%	(83.4%)	(94.8%)	55.1%	0.3%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.2%	2.6%	1.4%	2.7%	2.9%	2.9%	1.5%	2.7%	2.8%	2.8%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc total service charges (incl prop rates)	18(1)a			(60.6%)	(816.9%)	(31.2%)	(4.2%)	0.0%	0.0%	(10.6%)	4.0%	4.0%
% incr Property Tax	18(1)a			(60.5%)	(812.2%)	(31.2%)	(4.8%)	0.0%	0.0%	(10.7%)	4.0%	4.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			481.0%	3481.7%	(27.4%)	97.1%	0.0%	0.0%	0.0%	4.0%	4.0%
% inc in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		(12 248)	(4 830)	34 623	23 830	22 824	22 824	22 824	20 409	21 226	22 075
Service charges	(12 248)		(4 830)	34 623	23 830	22 824	22 824	22 824	22 824	20 409	21 226	22 075
Property rates	(12 249)		(4 835)	34 436	23 694	22 556	22 556	22 556	22 556	20 141	20 947	21 785
Service charges - electricity revenue	-		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	1		5	187	136	268	268	268	268	279	290	290
Service charges - other	-		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19		962	1 097	1 309	1 123	1 123	(857)	1 127	1 173	1 219	1 219
Capital expenditure excluding capital grant funding	-		-	-	6 810	21 419	21 419	(6 342)	6 685	133	133	133
Cash receipts from ratepayers	18(1)a		-	-	15 264	17 939	17 939	-	24 678	25 143	25 143	25 143
Ratepayer & Other revenue	(9 274)		8 727	37 310	26 763	24 671	24 671	20 728	22 095	22 979	23 898	23 898
Change in consumer debtors (current and non-current)	(17 597)		(18 477)	591	25 756	120 412	120 412	14 380	(25 744)	3 671	36	36
Operating and Capital Grant Revenue	18(1)a		105 448	106 699	129 843	124 657	152 125	152 125	(107 968)	136 428	134 167	132 020
Capital expenditure - total	20(1)(vi)		-	-	29 265	55 569	55 569	27 809	33 904	25 119	26 079	26 079
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants												
Average annual collection rate (arrears inclusive)												

DoRA operating												
List operating grants												
DoRA capital												
List capital grants												
Trend												
Change in consumer debtors (current and non-current)		(17 597)	(18 477)	591	14 380	(25 744)	3 671	36	-	-	-	
Total Operating Revenue			75 735	102 002	130 333	129 910	143 786	143 786	(64 354)	128 020	132 991	130 836
Total Operating Expenditure			100 005	131 074	133 039	129 986	151 727	151 727	69 237	138 621	143 809	149 561
Operating Performance Surplus/(Deficit)			(24 270)	(29 072)	(2 706)	(75)	(7 941)	(7 941)	(133 591)	(10 601)	(10 818)	(18 725)
Cash and Cash Equivalents (30 June 2012)									6 772			
Revenue												
% Increase in Total Operating Revenue				34.7%	27.8%	(0.3%)	10.7%	0.0%	(144.8%)	(11.0%)	3.9%	(1.6%)
% Increase in Property Rates Revenue				(60.5%)	(812.2%)	(31.2%)	(4.8%)	0.0%	0.0%	(10.7%)	4.0%	4.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				(60.6%)	(816.9%)	(31.2%)	(4.2%)	0.0%	0.0%	(10.6%)	4.0%	4.0%
Expenditure												
% Increase in Total Operating Expenditure				31.1%	1.5%	(2.3%)	16.7%	0.0%	(54.4%)	(8.6%)	3.7%	4.0%
% Increase in Employee Costs				25.3%	20.8%	3.5%	(0.1%)	0.0%	(37.3%)	8.3%	4.0%	4.0%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0
Average Cost Per Councilor (Remuneration)				0	0	0	0	0	0	0	0	0
R&M % of PPE		2.2%	2.6%	1.4%	2.7%	2.9%	2.9%	2.9%	2.7%	2.8%	2.8%	2.8%
Asset Renewal and R&M as a % of PPE		6.0%	5.0%	3.0%	3.0%	6.0%	6.0%	6.0%	2.0%	3.0%	3.0%	3.0%
Debt Impairment % of Total Billable Revenue		(15.6%)	(79.1%)	26.1%	10.5%	59.0%	59.0%	(20.4%)	20.4%	20.4%	20.4%	20.4%
Capital Revenue												
Internally Funded & Other (R'000)		-	-	-	6 810	21 419	21 419	21 419	6 685	133	133	133
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		-	-	-	22 455	34 151	34 151	34 151	27 219	24 986	25 946	25 946
Internally Generated funds % of Non Grant Funding		0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		0.0%	0.0%	0.0%	76.7%	61.5%	61.5%	61.5%	80.3%	99.5%	99.5%	99.5%
Capital Expenditure												
Total Capital Programme (R'000)		-	-	-	29 265	55 569	55 569	55 569	33 904	25 119	26 079	26 079
Asset Renewal		-	-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other		0.0%	0.0%	0.0%	57.0%	72.7%	72.7%	0.0%	111.7%	109.4%	105.2%	105.2%
Cash Coverage Ratio		0	0	0	0	(0)	(0)	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)									0			
Capital Charges to Operating		0.5%	0.1%	0.0%	0.0%	0.0%	0.0%	(0.0%)	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)		(13 826)	(10 776)	(14 599)	(1 596)	78 309	78 309	39 601	6 068	8 258	(27 161)	(27 161)
Free Services												
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		(196.6%)	54.5%	(16.3%)	21.0%	12.2%	12.2%		0.7%	0.7%	0.7%	0.7%
High Level Outcome of Funding Compliance												
Total Operating Revenue			75 735	102 002	130 333	129 910	143 786	143 786	(64 354)	128 020	132 991	130 836
Total Operating Expenditure			100 005	131 074	133 039	129 986	151 727	151 727	69 237	138 621	143 809	149 561
Surplus/(Deficit) Budgeted Operating Statement			(24 270)	(29 072)	(2 706)	(75)	(7 941)	(7 941)	(133 591)	(10 601)	(10 818)	(18 725)
Surplus/(Deficit) Considering Reserves and Cash Backing			(13 826)	(10 776)	(14 599)	(1 596)	78 309	78 309	39 601	6 068	8 258	(27 161)
MTREF Funded (1) / Unfunded (0)		15	0	0	0	0	1	1	1	1	1	0
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✗	✗	✓	✓	✓	✓	✓	✗
References												
15. Subject to figures provided in Schedule.												

## KZN294 Maphumulo - Supporting Table SA11 Property rates summary

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Valuation:</b>	1									
Date of valuation:		2014/15	2014/15					2019/20		
Financial year valuation used	2	Yes	Yes		2019/20			Yes		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes		Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)	2	Yes	Yes		Yes			Yes		
Municipal partnership s38 used? (Y/N)	2	1	1		1			Yes		
No. of assistant valuers (FTE)	3	1	1		1			1		
No. of data collectors (FTE)	3	–	–		–			1		
No. of internal valuers (FTE)	3	1	1		1			–		
No. of external valuers (FTE)	3	–	–		–			–		
No. of additional valuers (FTE)	4	Yes	Yes		Yes			–		
Valuation appeal board established? (Y/N)								No		
Implementation time of new valuation roll (mths)										
No. of properties	5	594	594		572			572		
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1	1		1			1		
No. of valuation roll amendments		1	1		–			1		
No. of objections by rate payers		–	–		–			–		
No. of appeals by rate payers		–	–		–			–		
No. of successful objections	8	–	–		–			–		
No. of successful objections > 10%	8	–	–		–			–		
Supplementary valuation		1	1		–			–		
Public service infrastructure value (Rm)	5	1	1		1			1		
Municipality owned property value (Rm)		5	5		33			33		
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)								0		
Rates policy accompanying budget? (Y/N)								Yes		
Fixed amount minimum value (R'000)								731 256		
Non-residential prescribed ratio s19? (%)								40.0%		
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6							20 141	20 947	21 785
Rate revenue expected to collect (R'000)	6							19 213	19 981	19 981
Expected cash collection rate (%)								69.0%		
Special rating areas (R'000)	7							–		
Rebates, exemptions - indigent (R'000)								165	172	179
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		–	–	–	–	–	–	165	172	179

Choose name from list - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2020/21</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>																	

Choose name from list - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2021/22</b>																	
<b>Valuation:</b>																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>																	

## Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	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
<b>Property rates</b> <i>(rate in the Rand)</i>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<b>Exemptions, reductions and rebates</b> <i>(Rands)</i>									
<b>Residential properties</b>									
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									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Water usage - flat rate tariff <i>(c/k)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/k)</i>		(fill in thresholds)							
Water usage - Block 2 <i>(c/k)</i>		(fill in thresholds)							
Water usage - Block 3 <i>(c/k)</i>		(fill in thresholds)							
Water usage - Block 4 <i>(c/k)</i>		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/k)</i>									
Volumetric charge - Block 1 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 2 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 3 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 4 <i>(c/k)</i>		(fill in structure)							
<b>Other</b>	2								
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter <i>(c/kwh)</i>									
Flat rate tariff - prepaid <i>(c/kwh)</i>									
Meter - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 2 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 3 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 4 <i>(c/kwh)</i>		(fill in thresholds)							
Meter - IBT Block 5 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 2 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 3 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 4 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 5 <i>(c/kwh)</i>		(fill in thresholds)							
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

## Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	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
<b>Exemptions, reductions and rebates (Rands)</b> <i>[Insert lines as applicable]</i>									
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/decrease</b>											
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/decrease</b>											
<b>Monthly Account for Household - 'Indigent Household receiving free basic services'</b>	3										
<b>Rates and services charges:</b>											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services											
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/decrease</b>											

KZN294 Maphumulo - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		64	2	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	3 931	-	-
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		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	64	2	-	-	-	-	3 931	-	-
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		64	2	-	-	-	-	3 931	-	-

KZN294 Maphumulo - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (d)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<b>Parent municipality</b>														
CALL ACCOUNT 2		Call account	YES	VARIABLE	0.08				30-09-2022	96	2	(4 000)		(3 902)
FNB 1		Call account	YES	VARIABLE	0.064				30-09-2022	580	138			718
FNB 2		Call account	YES	VARIABLE	0.064				30-09-2022	2 878	309	(4 000)		(812)
STD BANK		Call account	YES	VARIABLE	0.074				30-09-2022	1 373	82			1 456
FNB 6		Call account	YES	VARIABLE	0.08				30-09-2022	28	1			28
NEDBANK		Call account	YES	VARIABLE	0.05				30-09-2022	80	2			82
NEDBANK2		Call account	YES	VARIABLE	0.064				30-09-2022	1 026	37			1 063
ABSA		Call account	YES	VARIABLE	0.05				30-09-2022	6 726	205	(2 299)		4 631
NEDBANK3		Call account	YES	VARIABLE	0.064				30-09-2022	645	22			666
														-
														-
<b>Municipality sub-total</b>										13 431		(10 299)	-	3 931
<b>Entities</b>														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									13 431		(10 299)	-	3 931

## Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Parent municipality</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	(4 649)	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	(4 649)	-	-	-	-	-
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	(4 649)	-	-	-	-	-
<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

## KZN294 Maphumulo - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		78 688	94 159	1 900	109 079	123 460	123 460	118 826	116 508	115 401
Local Government Equitable Share		75 259	81 102		95 897	113 278	113 278	98 940	102 814	99 633
EPWP Incentive		1 529	1 157		1 282	1 282	1 282	1 786	1 844	1 918
Finance Management		1 900	1 900	1 900	1 900	1 900	1 900	1 850	1 850	1 850
Integrated National Electrification Programme			10 000		10 000	7 000	7 000	16 250	10 000	12 000
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		–	1 525	1 632	3 383	2 014	2 014	2 550	2 673	2 673
Library Services			1 525	1 632	2 383	2 014	2 014	2 550	2 673	2 673
SCHEMES SUPPORT PROGRAMMEE					1 000	–				
Other transfers/grants [insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	78 688	95 684	3 532	112 462	125 474	125 474	121 376	119 181	118 074
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		22 646	21 942	22 320	22 195	22 195	22 195	31 302	24 986	25 946
Municipal Infrastructure Grant (MIG)	–	22 646	21 942	22 320	22 195	22 195	22 195	31 302	24 986	25 946
Finance Management	–	–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		–	5 000	7 000	–	–	–	–	–	–
COGTA Grant			5 000	7 000						
Other capital transfers/grants [insert desc]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	22 646	26 942	29 320	22 195	22 195	22 195	31 302	24 986	25 946
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		101 334	122 626	32 852	134 657	147 669	147 669	152 678	144 167	144 020

## KZN294 Maphumulo - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		78 688	94 159	1 900	109 079	123 460	123 460	118 826	116 508	115 401
Local Government Equitable Share		75 259	81 102		95 897	113 278	113 278	98 940	102 814	99 633
EPWP Incentive		1 529	1 157		1 282	1 282	1 282	1 786	1 844	1 918
Finance Management		1 900	1 900	1 900	1 900	1 900	1 900	1 850	1 850	1 850
Integrated National Electrification Programme			10 000		10 000	7 000	7 000	16 250	10 000	12 000
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		–	1 525	1 632	3 383	2 014	2 014	2 550	2 673	2 673
Library Services			1 525	1 632	2 383	2 014	2 014	2 550	2 673	2 673
SCHEMES SUPPORT PROGRAMMEE					1 000					
Other transfers/grants [insert description]										
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		78 688	95 684	3 532	112 462	125 474	125 474	121 376	119 181	118 074
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		22 646	21 942	22 320	22 195	22 195	22 195	31 302	24 986	25 946
Municipal Infrastructure Grant (MIG)		22 646	21 942	22 320	22 195	22 195	22 195	31 302	24 986	25 946
Finance Management										
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		–	5 000	7 000	–	–	–	–	–	–
COGTA Grant			5 000	7 000						
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		22 646	26 942	29 320	22 195	22 195	22 195	31 302	24 986	25 946
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		101 334	122 626	32 852	134 657	147 669	147 669	152 678	144 167	144 020

## Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand											
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	–	–	–	–	–	–	–	–	–	–
<b>Total Cash Transfers To Municipalities:</b>		–	–	–	–	–	–	–	–	–	–
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	–	–	–	–	–	–	–	–	–	–
<b>Total Cash Transfers To Entities/Ems'</b>		–	–	–	–	–	–	–	–	–	–
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	–	–	–	–	–	–	–	–	–	–
<b>Total Cash Transfers To Other Organs Of State:</b>		–	–	–	–	–	–	–	–	–	–
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>		–	–	–	–	–	–	–	–	–	–
<b>Total Cash Transfers To Organisations</b>		–	–	–	–	–	–	–	–	–	–
<b>Cash Transfers to Groups of Individuals</b>											
<i>Insert description</i>		486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705
<b>Total Cash Transfers To Groups Of Individuals:</b>		486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	–	–	–	–	–	–	–	–	–	–
<b>Total Non-Cash Transfers To Municipalities:</b>		–	–	–	–	–	–	–	–	–	–
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	–	–	–	–	–	–	–	–	–	–
<b>Total Non-Cash Transfers To Entities/Ems'</b>		–	–	–	–	–	–	–	–	–	–
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	–	–	–	–	–	–	–	–	–	–
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		–	–	–	–	–	–	–	–	–	–
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4	–	–	–	–	–	–	–	–	–	–
<b>Total Non-Cash Grants To Organisations</b>		–	–	–	–	–	–	–	–	–	–
<b>Groups of Individuals</b>											
<i>Insert description</i>	5	–	–	–	–	–	–	–	–	–	–
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		–	–	–	–	–	–	–	–	–	–
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		–	–	–	–	–	–	–	–	–	–
<b>TOTAL TRANSFERS AND GRANTS</b>	6	486	7 619	7 471	2 191	6 783	6 783	4 762	2 550	2 601	2 705

## Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		5 389	5 249	5 717	5 598	5 483	5 483	5 856	6 090	6 334
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	639	628	697	628	628	653	679	706
Cellphone Allowance		1 142	897	894	934	1 287	1 287	1 748	1 812	1 885
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1 645	1 203	1 278	1 285	771	771	884	919	956
<b>Sub Total - Councillors</b>		8 176	7 987	8 517	8 513	8 169	8 169	9 141	9 501	9 881
<b>% increase</b>	4		(2.3%)	6.6%	(0.0%)	(4.0%)	–	11.9%	3.9%	4.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		2 003	2 854	3 324	3 511	3 542	3 542	3 683	3 831	3 984
Pension and UIF Contributions		508	132	120	108	101	101	105	109	113
Medical Aid Contributions		111	800	644	725	666	666	693	721	749
Overtime		–	168	32	–	–	–	–	–	–
Performance Bonus		3 680	–	–	985	986	986	1 025	1 066	1 109
Motor Vehicle Allowance		88	1 217	1 500	1 505	1 539	1 539	1 600	1 664	1 731
Cellphone Allowance	3	24	88	76	84	93	93	97	101	105
Housing Allowances	3	14	78	13	23	23	23	24	25	26
Other benefits and allowances	3	1	74	228	206	193	193	201	209	217
Payments in lieu of leave		–	1 614	2 797	–	–	–	–	–	–
Long service awards		–	131	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		6 428	7 156	8 733	7 146	7 143	7 143	7 429	7 726	8 035
<b>% increase</b>	4		11.3%	22.0%	(18.2%)	(0.0%)	–	4.0%	4.0%	4.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		17 324	19 662	27 412	30 203	29 687	29 687	32 739	34 048	35 410
Pension and UIF Contributions		1 786	3 365	4 201	5 076	4 789	4 789	5 116	5 320	5 533
Medical Aid Contributions		1 023	630	991	1 055	1 112	1 112	1 206	1 255	1 305
Overtime		–	–	–	–	23	23	24	25	26
Performance Bonus		1 445	1 919	2 208	1 440	1 336	1 336	1 434	1 492	1 551
Motor Vehicle Allowance		1 545	1 619	1 746	1 958	2 070	2 070	2 153	2 239	2 329
Cellphone Allowance	3	86	115	104	107	107	107	111	115	120
Housing Allowances	3	66	3	58	50	50	50	52	54	56
Other benefits and allowances	3	66	3 345	260	279	342	342	354	368	383
Payments in lieu of leave		429	–	4	–	300	300	286	297	309
Long service awards		–	28	9	–	190	190	172	178	186
Post-retirement benefit obligations	6	–	–	–	–	105	105	109	114	118
<b>Sub Total - Other Municipal Staff</b>		23 770	30 685	36 993	40 169	40 112	40 112	43 756	45 506	47 326
<b>% increase</b>	4		29.1%	20.6%	8.6%	(0.1%)	–	9.1%	4.0%	4.0%
<b>Total Parent Municipality</b>		38 374	45 829	54 243	55 828	55 424	55 424	60 325	62 732	65 242
			19.4%	18.4%	2.9%	(0.7%)	–	8.8%	4.0%	4.0%

<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Board Members of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		38 374	45 829	54 243	55 828	55 424	55 424	60 325	62 732	65 242
<b>% increase</b>	4		19.4%	18.4%	2.9%	(0.7%)	-	8.8%	4.0%	4.0%
<b>TOTAL MANAGERS AND STAFF</b>	5.7	30 199	37 842	45 727	47 315	47 255	47 255	51 184	53 232	55 361

References

**Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4							-
Chief Whip								-
Executive Mayor								-
Deputy Executive Mayor								-
Executive Committee								-
Total for all other councillors								-
<b>Total Councillors</b>	8	-	-	-	-	-	-	-
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	-	-	-	-	-	-
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8,10	-	-	-	-	-	-	-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)	4									
Board Members of municipal entities	5									
<b>Municipal employees</b>										
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals										
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Technicians										
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9									
% increase										
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue By Source</b>																
Property rates		1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	1 678	20 141	20 947	21 785
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		22	22	22	22	22	22	22	22	22	22	22	22	268	279	290
Rental of facilities and equipment		94	94	94	94	94	94	94	94	94	94	94	94	1 127	1 173	1 219
Interest earned - external investments		67	67	67	67	67	67	67	67	67	67	67	67	799	831	864
Interest earned - outstanding debtors		11	11	11	11	11	11	11	11	11	11	11	11	137	142	148
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		3	3	3	3	3	3	3	3	3	3	3	3	37	38	40
Agency services		10	10	10	10	10	10	10	10	10	10	10	10	115	120	124
Transfers and subsidies		8 761	8 761	8 761	8 761	8 761	8 761	8 761	8 761	8 761	8 761	8 761	8 761	105 126	109 181	106 074
Other revenue		22	22	22	22	22	22	22	22	22	22	22	22	270	280	292
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>10 668</b>	<b>128 020</b>	<b>132 991</b>	<b>130 836</b>
<b>Expenditure By Type</b>																
Employee related costs		4 265	4 265	4 265	4 265	4 265	4 265	4 265	4 265	4 265	4 265	4 265	4 265	51 184	53 232	55 361
Remuneration of councillors		762	762	762	762	762	762	762	762	762	762	762	762	9 141	9 501	9 881
Debt impairment		346	346	346	346	346	346	346	346	346	346	346	346	4 158	4 324	4 497
Depreciation & asset impairment		1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	1 371	16 456	16 786	17 457
Finance charges		1	1	1	1	1	1	1	1	1	1	1	1	10	10	11
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		132	132	132	132	132	132	132	132	132	132	132	132	1 584	1 922	1 999
Contracted services		2 830	2 830	2 830	2 830	2 830	2 830	2 830	2 830	2 830	2 830	2 830	2 830	33 960	35 164	36 570
Transfers and subsidies		212	212	212	212	212	212	212	212	212	212	212	212	2 550	2 601	2 705
Other expenditure		1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	1 631	19 578	20 270	21 081
Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>11 552</b>	<b>138 621</b>	<b>143 809</b>	<b>149 561</b>
<b>Surplus/(Deficit)</b>		<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(883)</b>	<b>(10 601)</b>	<b>(10 818)</b>	<b>(18 725)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	31 302	24 986	25 946
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>20 701</b>	<b>14 168</b>	<b>7 221</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>1 725</b>	<b>20 701</b>	<b>14 168</b>	<b>7 221</b>

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	10 354	124 245	129 139	126 904
Vote 3 - (NAME OF VOTE 3)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		284	284	284	284	284	284	284	284	284	284	284	284	3 406	3 468	3 533
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		13	13	13	13	13	13	13	13	13	13	13	13	156	162	169
Vote 10 - Road Transport		2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	31 302	24 986	25 946
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		18	18	18	18	18	18	18	18	18	18	18	18	213	222	230
<b>Total Revenue by Vote</b>		<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>13 277</b>	<b>159 322</b>	<b>157 977</b>	<b>156 782</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive & Council		2 433	2 433	2 433	2 433	2 433	2 433	2 433	2 433	2 433	2 433	2 433	2 433	29 194	30 078	31 281
Vote 2 - Finance and Admin		1 567	1 567	1 567	1 567	1 567	1 567	1 567	1 567	1 567	1 567	1 567	1 567	18 801	19 930	20 727
Vote 3 - (NAME OF VOTE 3)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	1 253	15 031	15 525	16 146
Vote 5 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		268	268	268	268	268	268	268	268	268	268	268	268	3 214	3 278	3 410
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - (NAME OF VOTE 8)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		930	930	930	930	930	930	930	930	930	930	930	930	11 155	11 482	11 942
Vote 10 - Road Transport		851	851	851	851	851	851	851	851	851	851	851	851	10 212	10 591	11 015
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		227	227	227	227											

[illegible]

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - [NAME OF VOTE 3]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport & Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning & Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Finance and Admin2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Capital multi-year expenditure sub-total</b>	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive & Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Admin		21	21	21	21	21	21	21	21	21	21	21	21	250	133	133
Vote 3 - [NAME OF VOTE 3]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport & Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning & Development		146	146	146	146	146	146	146	146	146	146	146	146	1 753	–	–
Vote 10 - Road Transport		2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	28 089	–	–
Vote 11 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Finance and Admin2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Capital single-year expenditure sub-total</b>	2	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	33 904	133	133
<b>Total Capital Expenditure</b>	2	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	33 904	133	133

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>																
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		339	339	339	339	339	339	339	339	339	339	339	339	4 062	133	133
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		339	339	339	339	339	339	339	339	339	339	339	339	4 062	133	133
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		2 487	2 487	2 487	2 487	2 487	2 487	2 487	2 487	2 487	2 487	2 487	2 487	29 942	–	–
Planning and development		146	146	146	146	146	146	146	146	146	146	146	146	1 753	–	–
Road transport		2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	2 341	28 089	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Other</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	2	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	33 904	133	133
<b>Funded by:</b>																
National Government		2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	27 219	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	2 268	27 219	–	–
<b>Borrowing</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Internally generated funds</b>		557	557	557	557	557	557	557	557	557	557	557	557	6 685	133	133
<b>Total Capital Funding</b>		2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	2 825	33 904	133	133

## Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>															
<b>Cash Receipts By Source</b>															
Property rates	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	1 601	19 213	19 981	19 981
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	26	26	26	26	26	26	26	26	26	26	26	26	308	321	321
Rental of facilities and equipment	107	107	107	107	107	107	107	107	107	107	107	107	1 279	1 331	1 331
Interest earned - external investments	67	67	67	67	67	67	67	67	67	67	67	67	799	831	831
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licenses and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	11	11	11	11	11	11	11	11	11	11	11	11	132	138	138
Transfers and Subsidies - Operational	10 115	10 115	10 115	10 115	10 115	10 115	10 115	10 115	10 115	10 115	10 115	10 115	121 376	119 108	115 925
Other revenue	312	312	312	312	312	312	312	312	312	312	312	312	3 746	3 374	3 374
<b>Cash Receipts by Source</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>12 238</b>	<b>146 853</b>	<b>145 082</b>	<b>141 899</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	2 609	31 302	24 986	24 986
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/financing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Cash Receipts by Source</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>14 846</b>	<b>178 155</b>	<b>170 068</b>	<b>166 885</b>
<b>Cash Payments by Type</b>															
Employee related costs	5 123	5 123	5 123	5 123	5 123	5 123	5 123	5 123	5 123	5 123	5 123	5 123	61 482	–	–
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance charges	1	1	1	1	1	1	1	1	1	1	1	1	10	10	11
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	132	132	132	132	132	132	132	132	132	132	132	132	1 584	1 922	1 999
Contracted services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	241	241	241	241	241	241	241	241	241	241	241	241	2 895	3 011	3 131
Other expenditure	5 860	5 860	5 860	5 860	5 860	5 860	5 860	5 860	5 860	5 860	5 860	5 860	70 316	59 921	61 921
<b>Cash Payments by Type</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>11 357</b>	<b>136 287</b>	<b>64 864</b>	<b>67 062</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	3 209	38 507	25 139	25 139
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Cash Payments by Type</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>14 566</b>	<b>174 794</b>	<b>90 003</b>	<b>92 201</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>3 361</b>	<b>80 065</b>	<b>74 685</b>
Cash/cash equivalents at the month/year begin:	–	280	560	840	1 120	1 400	1 680	1 961	2 241	2 521	2 801	3 081	–	3 361	83 426
Cash/cash equivalents at the month/year end:	280	560	840	1 120	1 400	1 680	1 961	2 241	2 521	2 801	3 081	3 361	3 361	83 426	158 111

## Choose name from list - NOT REQUIRED - municipality does not have entities

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R million</b>										
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
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)										
<b>Total Revenue (excluding capital transfers and contributions)</b>		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Inventory consumed and bulk purchases										
Transfers and grants										
Other expenditure										
<b>Total Expenditure</b>		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit)</b>		–	–	–	–	–	–	–	–	–
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
<b>Total sources</b>		–	–	–	–	–	–	–	–	–
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

## Choose name from list - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

## Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework			Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Contract Value
R thousand	1.3	Total	Original Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Revenue Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Capital Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Capital Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Total Parent Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Entities:														
Revenue Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Revenue Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Operating Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Capital Expenditure Obligation By Contract	2													
Contract 1														--
Contract 2														--
Contract 3 etc														--
Total Capital Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--
Total Entity Expenditure Implication		--	--	--	--	--	--	--	--	--	--	--	--	--

**KZN294 Maphumulo - Supporting Table SA34a Capital expenditure on new assets by asset class**

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	23 125	43 418	43 418	28 089	24 986	25 946
Roads Infrastructure		-	-	-	23 125	43 418	43 418	28 089	24 986	25 946
Roads		-	-	-	23 125	43 418	43 418	28 089	24 986	25 946
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes								613		
Licences and Rights								613		
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications								613		
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment				210	2 077	2 077	1 023			
				210	2 077	2 077	1 023			
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment				750	2 534	2 534	450	133	133	
				750	2 534	2 534	450	133	133	
<b>Machinery and Equipment</b>										
Machinery and Equipment				4 000	5 000	5 000	1 565			
				4 000	5 000	5 000	1 565			
<b>Transport Assets</b>										
Transport Assets				1 180	2 540	2 540	2 164			
				1 180	2 540	2 540	2 164			
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on new assets</b>	1				29 265	55 569	55 569	33 904	25 119	26 079
<b>References</b>										
1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34c) must reconcile to total capital expenditure (SA34d)										
check balance										

Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	1	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		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>References</b>										
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure (SA34f)										
check balance	-	-	-	-23 125 000	-43 418 096	-43 418 096	-28 701 696	-	-	-

Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	1	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		537	2 118	260	2 020	1 710	1 710	918	936	974
Roads Infrastructure		537	1 659	18	1 370	1 560	1 560	918	936	974
Roads		537	1 659	18	1 120	1 360	1 360	668	681	709
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	250	200	200	250	255	265
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	432	-	500	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	432	-	500	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	27	242	150	150	150	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	242	150	150	150	-	-	-
Capital Spares		-	27	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	265
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-

Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	151	24	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	151	24	-	-	-	-	-	-	-
Improved Property	-	151	24	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	1 326	1 321	808	2 200	3 200	3 200	2 575	2 627	2 732	
Operational Buildings	1 326	1 321	808	2 200	3 200	3 200	2 575	2 627	2 732	
Municipal Offices	1 326	1 321	808	1 500	2 500	2 500	2 575	2 627	2 732	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	700	700	700	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	72	374	444	593	593	200	204	212	
Computer Equipment	-	72	374	444	593	593	200	204	212	
Furniture and Office Equipment	84	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	84	-	-	-	-	-	-	-	-	
Machinery and Equipment	1 849	1 674	1 863	1 600	2 340	2 340	3 050	3 111	3 235	
Machinery and Equipment	1 849	1 674	1 863	1 600	2 340	2 340	3 050	3 111	3 235	
Transport Assets	1 073	729	535	600	600	600	600	612	636	
Transport Assets	1 073	729	535	600	600	600	600	612	636	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	4 869	6 065	3 864	6 864	8 443	8 443	7 343	7 490	7 789
R&M as a % of PPE		2.2%	2.6%	1.4%	2.7%	2.9%	2.9%	1.5%	2.7%	3.2%
R&M as % Operating Expenditure		4.9%	4.6%	2.9%	5.3%	5.6%	5.6%	10.9%	5.4%	5.4%
References										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1										

Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	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		8 048	7 767	5 891	6 000	6 000	6 000	3 624	3 696	3 844
Roads Infrastructure		8 048	7 767	5 891	6 000	6 000	6 000	3 624	3 696	3 844
Roads		—	—	—	—	—	—	—	—	—
Road Structures		6 224	7 698	5 891	—	—	—	2 345	2 392	2 488
Road Furniture		1 824	69	—	6 000	6 000	6 000	1 279	1 304	1 356
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Community Assets		70	7 417	4 378	3 300	3 300	3 300	3 200	3 264	3 395
Community Facilities		70	7 417	4 378	3 300	3 300	3 300	3 200	3 264	3 395
Halls		70	7 417	4 378	3 300	3 300	3 300	3 200	3 264	3 395
Centres		—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—

Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	537	537	368	630	630	630	645	658	684	
Revenue Generating	537	537	368	630	630	630	645	658	684	
Improved Property	537	537	368	630	630	630	645	658	684	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	1 122	-	-	-	-	-	4 057	4 138	4 304	
Operational Buildings	1 122	-	-	-	-	-	4 057	4 138	4 304	
Municipal Offices	1 122	-	-	-	-	-	4 057	4 138	4 304	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	181	143	180	180	180	179	182	190	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	181	143	180	180	180	179	182	190	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	181	143	180	180	180	179	182	190	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	396	292	326	508	508	508	603	615	640	
Computer Equipment	396	292	326	508	508	508	603	615	640	
Furniture and Office Equipment	968	938	960	845	845	845	895	913	949	
Furniture and Office Equipment	968	938	960	845	845	845	895	913	949	
Machinery and Equipment	912	1 387	1 355	1 800	1 800	1 800	1 930	1 969	2 047	
Machinery and Equipment	912	1 387	1 355	1 800	1 800	1 800	1 930	1 969	2 047	
Transport Assets	134	636	513	1 200	1 200	1 200	1 324	1 350	1 404	
Transport Assets	134	636	513	1 200	1 200	1 200	1 324	1 350	1 404	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	12 187	19 155	13 935	14 463	14 463	14 463	16 456	16 786	17 457
References										
1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.										
Check	-	-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	1	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 upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure										
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	-	-	-	-	-	-	-
<b>Upgrading of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Upgrading of Existing Assets as % of deprecn"</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>References</b>									
1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure									
check balance	-	-	-	-23 125 000	-43 418 096	-43 418 096	-28 701 696	-	-

## Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive & Council		–	–	–				
Vote 2 - Finance and Admin		250	133	133				
Vote 3 - [NAME OF VOTE 3]		–	–	–				
Vote 4 - Community and Social Services		–	–	–				
Vote 5 - Sport & Recreation		–	–	–				
Vote 6 - Public Safety		–	–	–				
Vote 7 - Housing		–	–	–				
Vote 8 - [NAME OF VOTE 8]		–	–	–				
Vote 9 - Planning & Development		1 753	–	–				
Vote 10 - Road Transport		28 089	–	–				
Vote 11 - Energy Sources		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - Waste Management		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - Finance and Admin2		3 812	–	–				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>33 904</b>	<b>133</b>	<b>133</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive & Council								
Vote 2 - Finance and Admin								
Vote 3 - [NAME OF VOTE 3]								
Vote 4 - Community and Social Services								
Vote 5 - Sport & Recreation								
Vote 6 - Public Safety								
Vote 7 - Housing								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - Planning & Development								
Vote 10 - Road Transport								
Vote 11 - Energy Sources								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - Waste Management								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - Finance and Admin2								
List entity summary if applicable								
<b>Total future operational costs</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net Financial Implications</b>		<b>33 904</b>	<b>133</b>	<b>133</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

KZN294 Maphumulo - Supporting Table SA35 Detailed capital budget

Function		Project Description	Project Number	Type	MTSF Service Outcome	UDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	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
<b>Present municipality</b>																	
List all capital projects proposed by Function																	
Roads	Obakhele BT Road	New	in, accountable, effective and efficient local go	Spatial integration	Roads Infrastructure	Roads	10									13 386	
Roads	Obakhele BT Road	New	in, accountable, effective and efficient local go	Spatial integration	Roads Infrastructure	Roads	4									6 007	
Roads	Phomweni/Bwene Road	New	in, accountable, effective and efficient local go	Spatial integration	Roads Infrastructure	Roads	6									6 007	
Roads	West section	New	in, accountable, effective and efficient local go	Spatial integration	Roads Infrastructure	Roads	Wards Municipality									801	
Non-Infrastructure	Buildings	New	in, accountable, effective and efficient local go	Spatial integration	Operational Buildings	Buildings	Administration									453	
Corporate admin	IT Computers	New	in, accountable, effective and efficient local go	Spatial integration	Computer Equipment	IT Computers	Administration									360	
Corporate admin	Office Equipment	New	in, accountable, effective and efficient local go	Spatial integration	Furniture and Office Equipment	Office Equipment	Administration									715	
Corporate admin	Vehicles	New	in, accountable, effective and efficient local go	Spatial integration	Transport Assets	Vehicles	Administration									2 164	
Corporate admin	IT Software	New	in, accountable, effective and efficient local go	Spatial integration	IT Software	IT Software	Administration									613	
Corporate admin	Furniture	New	in, accountable, effective and efficient local go	Spatial integration	Furniture and Office Equipment	Furniture	Administration									1 585	
<b>Present Capital expenditure</b>																	
Budget:														–	–	33 984	–
Entity: List all capital projects proposed by Entity																	
Entity A	Water project A																
Entity B	Electricity project B																
<b>Entity Capital expenditure</b>														–	–	–	–
<b>Total Capital expenditure</b>														–	–	33 984	–

KZN234 Maphumulo - Supporting Table SA38 Consolidated detailed operational projects														2021/22 Medium Term Revenue & Expenditure Forecasts				
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	ROF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Asset municipality	List all operational projects grouped by Function																	
R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	ROF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete					
Asset municipality	List all capital projects grouped by Function																	
Parent Operational expenditure													-	-	-	-	-	
Entity:	List all Operational projects grouped by Entity																	
Entity A	Water project A																	
Entity B	Electricity project B																	
Entity Operational expenditure													-	-	-	-	-	
Unit: Operational expenditure													-	-	-	-	-	

**CONSULTATIONS**

Her Worship, the Mayor, Cllr ZF Khuzwayo-Dlamini  
All Directorates in the form of individual meetings  
Council Portfolio Committees  
Chief Financial Officer  
The Municipal Manager

**CONCLUSION**

The draft budget for the 2021/22 financial year was based on realistic income and expenditure of the municipality. I therefore believe that this draft budget will enable the municipality to fulfil its goals for the financial year and improve service delivery to all residents who reside within Maphumulo jurisdiction.

Working together with the community, the Municipality can achieve the projected results.

**3. MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I ....., Municipal Manager of Maphumulo Local Municipality, hereby certify that the annual budget 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: Mr PN Mhlongo

Municipal Manager of Maphumulo Local Municipality (KZN294)

Signature: \_\_\_\_\_

Date \_\_\_\_\_