



# **DR NKOSAZANA DLAMINI ZUMA MUNICIPALITY**

## **PRESENTS**

### **2021/2022 TO 2023/24**

# **FINAL MEDIUM-TERM REVENUE AND EXPENDITURE FORECASTS**

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In the foyer of all Municipal buildings and

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[www.ndz.gov.za](http://www.ndz.gov.za)

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## 1. PART ONE – ANNUAL BUDGET

### 1.1 MAYORS REPORT

#### Introduction

Speaker, Deputy Mayor, Members of Executive, Chief Whip, Honourable Councillors ONdabezitha, Municipal Management and municipal officials, Greetings.

It is a pleasure, in my capacity as Mayor of Dr Nkosazana Dlamini Zuma Municipality, to present the Final medium-term revenue and expenditure framework (MTREF) for 2021/2021 financial year and ensuing two years. In terms of section 21(2) (a)-(c) of the MFMA – ‘when preparing the annual budget, the mayor of a municipality must:

(a) Take into account the municipality’s integrated development plan (IDP);

(b) take all reasonable steps to ensure that the municipality revises the IDP in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;

(c) take into account the national budget, the relevant provincial budget, the national government’s fiscal and macro-economic policy, the annual Division of Revenue Act (DoRA) and any agreements reached in the Budget Forum’.

The Council of Dr Nkosazana Dlamini Zuma Municipality, in terms of section 75A of the Local Government Municipal Systems Act (Act 32 of 2000), must also approve and adopt with effect from 1 July 2021, the tariffs for property rates, the tariffs for solid waste services and the tariffs for other services.

#### Government Allocations for 2021/22 Financial Year

National and Provincial allocations reflected the following in the Division of Revenue Bill and Provincial Gazette for the 2021/22 to 2023/24 MTREF

Description	Grants Allocation 2020/21	Special Adjustment 2020/21	2021/22 Grants Allocation	2022/23 Budget Year	2023/24 Budget Year
Local Government Financial Management Grant	2 000 000	-	1 950 000	1 950 000	1 950 000
National Revenue Fund:Equitable Share	134 138 000	25 619 000	139 476 000	146 163 000	142 669 000
Provincialisation of Libraries	2 714 000	-	2 806 000	2 923 852	3 052 501
Community Library Services Grant	1 089 000	-	1 166 000	1 214 972	1 268 431
National Government:Municipal Infrastructure Grant	26 989 000	-	36 508 000	30 558 000	31 783 000
National Governments:Expanded Public Works Programme	2 513 000	-	2 323 000	-	-
Capacity Building and Other: Disaster Management Grant	745 000	-	-	-	-
Capacity Building and Other:Tittle Deeds Restoration Grant	439 000	-200 000	-	-	-
<b>TOTAL GOVERNMENT GRANTS AND SUBSIDIES</b>	<b>170 627 000</b>	<b>25 419 000</b>	<b>184 229 000</b>	<b>182 809 824</b>	<b>180 722 932</b>

**BUDGET SUMMARY 2021/22 MTERF**

The Final budget presentation reflects the following consolidated budget summary

<b>SUMMARY STATEMENT OF FINAL BUDGET</b>				
DESCRIPTION	2020/21 Adjustment Budget	2021/22 Final Budget	2022/23 Budget Year	2023/24 Budget Year
Total Operating Revenue	-215 133 704	-204 780 418	-227 361 490	-226 913 881
Total Capital Revenue	-29 067 050	-36 508 000	-30 558 000	-31 783 000
Operating Expenditure	205 516 313	239 227 632	251 752 944	256 290 115
Surplus/(Defecit Before Capital)	-38 684 441	-2 060 786	-6 166 546	-2 406 766
Capital Expenditue	119 938 887	92 799 601	87 494 549	91 224 757

The INEP grant is shown as a separate line item not part of the budget summary because It is not included in the Municipality’s revenue and expenditure in table A4. The municipality will receive R 12,7 million in the 2021/22 financial year. However, Grant revenue is not shown in table A5 of the municipality’s budget because the municipality acts as an agent in terms of the service level agreement with Eskom. The grant receipt has been recorded in table SA18 and grant expenditure recorded in table SA19. Furthermore, the inflow and the outflow of the grants has been recorded in table A7 accordingly.

DESCRIPTION	2020/21 Adjustment Budget	2021/22 Final Budget	2022/23 Budget Year	2023/24 Budget Year
<b>Other Grants</b>				
INEP Grant	8 400 000	12 720 000	9 000 000	11 000 000

The 2021/2022 Total Revenue from capital and operational grants transfers is R 184, 2million excluding INEP grant and budget municipal own revenue is R 64, 5million which indicates that the municipality is grant dependent.

**Capital Expenditure and Service Delivery Budget**

Dr Nkosazana Dlamini Zuma Municipality has budgeted an amount of R 92,8million to fund the capital expenditure in 2021/2022 financial year for the municipality to deliver adequate services to the community. National Treasury has allocated an amount R 36, 5 million for Municipal Infrastructure Grant (MIG) to Dr Nkosazana Dlamini Zuma Municipality for Infrastructure projects and Creighton Artificial Sport field the Municipality will use the above grant to successfully Construct the following projects for the community.

WARD NUMBER	DESCRIPTION	2021/22 Final Budget
3	Underberg Town Hall	10 000 000
14	Creighton Artificial Sportfield	8 000 000
4	Cabazi Community Hall	2 500 000
5	Ndodeni Community Hall	2 500 000
9	Sopholile Creche	1 750 000
12	Lubomvana Creche	1 758 000
2	Himeville Business Hives	3 500 000
14	Creighton Aphalt Road Phase 6	3 500 000
4	Sdageni Bridge	3 000 000
	<b>TOTAL</b>	<b>36 508 000</b>

**Integrated National Electrification Programme (INEP) funded projects is R 12,7 Million**

Dr Nkosazana Dlamini Zuma Municipality is acting as an agent in the capacity of Eskom as per Service Level Agreement between the Municipality and Eskom, there for the expenditure is not recorded as capital expenditure in table A5 the budgeted capital expenditure by vote. The expenditure is only recorded in table A7 the budgeted cash flows.

WARD NUMBER	DESCRIPTION	2021/22 Final Budget
8	Greater Ward 8 Infills (Ngwagwane phase 4 )	1 425 600
9	Greater Ward 9 Infills (Nkwezela phase 4)	518 400
10	Greater Ward 10 Infills (Bulwer phase 4)	1 033 200
11	Greater Ward 11 Infills (Nkumba/Ngwagwane phase 4)	774 000
12	Greater Ward 12 Infills (Bhidla/Sizanenjana phase 4)	518 400
13	Greater Ward 13 Infills (Donnybrook phase 4 )	900 000
14	Greater Ward 14 Infills (Mjjala/Creighton phase 4)	756 000
15	Greater Ward 15 Infills (Masamini/Sandanezwei phase 4)	976 000
	<b>TOTAL INEP</b>	<b>12 720 000</b>

**Other Internally Funded Porojects are R 56 million**

- Procurement of Computer Equipment and Software / External computer softwarare
- Procurement of Computer Server
- Procurement of Furniture and Office Equipment
- Installation of Cameras
- Procurement of Anti-Virus and Fiber Connection
- Fire Extinguish Equipment
- Building of Industrial Business Park/Hub
- Building of Fresh Produce Market
- Municipal Offices
- Bus Shelters
- Backup Generator
- Guard House Renewal of Gravel Roads
- Gqumeni Creche

- Paving and Parking
- Creighton CBD Infrastructure Upgrade
- Bulwer CBD Infrastructure Upgrade
- Underberg CBD Infrastructure Upgrade
- Storm Water Pipes
- Bulwer Asphalt Road Phase 8
- Underberg Asphalt Road Phase 3
- Himeville Asphalt Road Phase 3
- Makawusane Sports field Phase 2
- Installation of Himeville Transfer Station Weighbridge
- Installation of Himeville Transfer Station Shedder
- Installation of Dumpsite Liner (HDPE)
- Dumpsite and Transfer Station Guardhouses
- Carport Covers
- Bulwer Landfill Closure and Rehabilitation
- Street Light/ High Mast (Bulwer and Donnybrook
- Parks, Cemeteries and Waste Disposal Sites
- Construction of Storeroom
- Firearm Safes
- Development of SMME Car Washes
- Procurement of Drones
- Procurement of Rifles
- Extension of Grazing Land
- Purchase of Furniture Making Property
- Disaster Management Centre
- Hlabeni Community Hall

**Repairs and maintenance budget for 2021/22 is R8, 3 million to maintain the following categories of Assets**

Transport Assets

Roads

Community Assets

Plant & Equipment  
 Computer Equipment  
 Office Buildings

**Plant & Equipment**

Plant & Equipment to assist with maintenance and service delivery is allocated a budget of R1 ,7 million to procure :

- 2X Tractors

Dr Nkosazana Dlamini-Zuma Municipality is committed in developing community and youth residing within the Dr NDZ area. A number of projects have been budgeted for in the special programmes unit to ensure that the groups of people existing in the Dr NDZ Community are sufficiently cared for.

**Summary of Special Programmes that are catered for in the 2021/22 Financial Year**

DESCRIPTION	2021/22 Final Budget	2022/23 Budget Year	2023/24 Budget Year
Senior Citizens, Disability, Women	208 544	217 303	226 430
HIV/TB	168 459	175 535	182 907
Sukhuma Sakhe	510 990	532 452	554 815
Child Programmes	110 000	114 620	119 434
Disability Programs	123 280	128 458	133 853
Gender	232 000	241 744	251 897
Youth Development	1 145 784	1 193 906	1 244 051
Arts and Culture projects	784 800	817 762	852 108
Bulwer Community Service Center	85 000	88 570	92 290
Mayoral Cup	223 513	232 901	242 682
Sport Development Project	409 400	426 595	445 365
Disaster Management	1 760 293	1 792 545	1 871 417
LED Programmes	4 004 972	4 173 181	4 356 801
Tourism Programmes	1 304 840	1 359 643	1 419 468
Communication	402 340	419 238	437 685
Community Functions	101 950	106 232	110 906
Public Participation	318 813	332 204	346 820
Ward Committees	1 695 663	1 766 880	1 844 623
Spluma Projects	1 100 000	1 146 200	1 196 633
Employee Wellness	190 000	197 980	206 691
<b>TOTAL PROGRAMMES</b>	<b>14 880 641</b>	<b>15 463 948</b>	<b>16 136 875</b>



Further detailing of the special programmes and other projects is outlined as follows:

**Fire/Disaster Management Center Establishment R 8 448 608.00**

There are a number of disasters that likely to occur within the jurisdiction of Dr Nkosazana Dlamini Zuma Municipality: Road Accidents, Wild Fires, Flooding, Snow, Windstorms, Lightning Strikes and Drought. The following will be undertaken in 2020/2021.

Construction/Establishment of Fire/Disaster Emergency Management Centre (Phase 1 for 3-year period). R 6 500 000

- Ensuring sustainability of the Disaster Management Advisory Forum (DMAF)
- Procurement of disaster/ fire equipment
- Procurement of (40 Lightning conductors)
- Appointment of Fire Fighter interns
- Conducting Integrated Community Safety Awareness Campaign
- Conducting Covid 19 awareness Campaigns
- Procurement of Disaster Relief Materials
- Breathing apparatus
- Furniture and office equipment
- Sanitizers for office building and public facilities
- Screening and testing of municipal officials
- Protective clothing

**Youth Development programs, activities, and Bursaries R 1 145 784**

- Bursaries to best performing students
- 1 School Support programme (Back to school campaign)
- Matric Awards
- NSFAs and CAO drive including Career Exhibitions coordinated (Quarterly)
- Training of 30 youth on driving skills
- Training 10 youth co-operatives/ Businesses with Business Management Skills
- Conducting 08 computer trainings
- Assisting youth in blocks making with accreditation by SABS
- Assisting of youth in tyre industry
- Assisting youth cooperatives

**Operation Sukuma Sakhe Programs (OSS) R 510 990**

- Conduct Profiling of Focus groups (disabled persons, Unemployed graduates etc)-
- OSS Workshop for new Councilors and ward Committees
- 2 OSS houses for identified needy families

**Small Micro Business Development and LED Initiatives R 4 004 972**

- Co-op and SMME's Material Support
- Tourism Awareness Campaigns
- Community Tourism Structures Support
- Online Promotion and marketing of SMME products
- 15 Emerging Farmers projects supported with materials
- 60 Emerging Farmers trained and empowered with skills
- 60 SMME's Trained
- 2 Fashion Design Talent Search coordinated
- Coordinating LED & Business Forums
- SMME & Co-op Projects supported with non-agricultural material

**Safety and Enforcement of Municipal Bylaws      Operational**

- Conduct 4 Multistakeholder road blocks
- Conduct more than 20 local road blocks
- Conduct 12 school road safety school awareness campaigns
- Enforcement of all Municipal bylaws
- Procurement of Traffic transport assets

**Pound Management R 350 000**

- Conducting pound awareness campaigns
- Extension of Grazing Land 250 000
- Feeds and Animal Care 100 000

**Libraries R 249 000**

- Construction of Creighton Library commenced in 2019/20 financial year to be completed in the 2020/21 financial year.

- Community trainings - Conduct 12 computer trainings
- Conduct 16 library community outreach programmes

**Arts and Culture programs**

**R 784 800**

- Material Support for Recording Artists
- Local exhibition
- Achievement and awards
- Awards for performing artists
- Train Arts and Culture Forum
- Trainings for Crafters and artists
- Crafters supported with material

**Sports Development programs**

**R 409 400**

- Training of Sport Coaches, Jockeys
- Development of Soccer, Athletics, Chess, Cricket, Boxing and Swimming
- Rural Horse-Riding Competitions coordinated
- Coordinating and supporting various marathons;
  - Bongumusa Training Marathon
  - Supporting Athletes marathons
  - Supporting sani Stagger
  - Creighton to Bulwer

**Senior Citizens, HIV/AIDS, Disability, Gender**

**R 842 283**

- 1 Senior Citizens event held
- 1 Disability Programme
- 1 TB Campaign Held
- 1 International World Aids Day Held
- Coordination of Various forum – (LTT, LAC, Disability, Children & Gender Forums)
- Coordination of Senior Citizens and Disability Forums
- Commemoration of Nelson Mandela Day
- Celebration of Men's Day
- Commemoration of Women's Day

- 16 Days of Activism Against Child and Women Abuse Campaign
- Commemoration of Human Rights Day
- 1 Child protection week programme held

**Tourism Programs**

**R1 304 840**

- LED, Tourism & Investment Summit
- Accredited SMME Training on operating steam trains
- Underberg Railway Project Business Plan & Feasibility Study
- Homestays Development Programme
- Coordinating Structures (LED Forum, Ward Agricultural Committee meetings)
- Online marketing of Southern Drakensburg tourism destinations
- Trainings
  - Business Management
  - Brick Manufacturing
  - Block Making
  - Tender Documents Training
  - Plant Operator Training
  - Tourism & Hospitality Skills training

**Spatial Planning and Land Use Management**

**R 1 700 00**

To improve and optimize land usage and curb unsustainable development practices

The following projects will be implemented

- Review Spatial Development Framework
- Finalise Bulwer Subdivision Layout (Bulwer Township Establishment)
- Identify Flood Areas and High Potential Agricultural Land
- Enforcement of Land Use Scheme, Building Regulations and Business Licence Act
- Ensure functionality of Municipal Planning Tribunal and the Municipal Appeals Authority
- Management of Signage and Outdoor Advertising
- Develop Creighton Precinct Plan and Subdivision Layout (Creighton Township Establishment)

**Free Basic Services**

**R2 080 372**

- Free Basic electricity
- Refuse Collection
- Indigent Relief (Funeral support)

**Public Participation, Communication, Community Functions and Ward committees**

**R 2 518 766**

In order to encourage participation of the local community in the affairs of the municipality by June 2022.

- Coordinate 04 Combined Ward Committee Meetings to strengthen public participation
- Convene 04 Municipal Rapid Response Team meetings
- Training of new Ward Committees: 2 training programmes
- Conduct two IDP/Budget Roadshows
- Reviving of projects-hand-over programme
- An online newsletter to be produced on a quarterly basis to showcase municipality's service delivery programmes.

**General Expenditure and Employee Costs**

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

**Policies and by-laws**

All municipal policies particularly those that are finance related are reviewed on an annual basis and all municipal bylaws have been gazette.

Ladies and gentlemen, may I take this opportunity to thank you for your attentiveness and your contribution in the on-going development of Dr Nkosazana Dlamini Zuma Municipality.

Thank you

**Councillor P.N Mncwabe**

**Mayor of Dr Nkosazana Dlamini Zuma Municipality**

## **1.2 COUNCIL RESOLUTION**

On the 27th May 2021 the Council of Dr Nkosazana Dlamini-Zuma Municipality met in the Council Chambers of Dr NDZ to consider the Final Budget of the municipality for the financial year 2021/22. The Council, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) to note and adopt the following:

- The Final budget of the Municipality for the financial year 2021/22
- The Final Budget related policies for the financial year 2021/22

### **Consolidated budget schedules A1 to A10.**

- Budget Summary as contained in Table A1
- Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;
- Budgeted Financial Performance (revenue and expenditure) as contained in Table A4;
- Budget Capital Expenditure by municipal vote, functional classification and funding by contained in Table A5.
- Budgeted Financial Position as contained in Table A6;
- Budgeted Cash Flows as contained in Table A7;
- Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;
- Asset management as contained in Table A9; and
- Basic service delivery measurement as contained in Table A10.

## **1.3 EXECUTIVE SUMMARY**

### **Introduction**

This 2021/22 – 2023/24 Tabled Medium -Term Revenue and Expenditure Framework (MTREF) budget report deals with the operating budget and tariff proposals as well as the capital budget and funding sources proposal to ensure that Dr Nkosazana Dlamini Zuma Municipality renders services to their local communities in a financial and sustainable manner.

## **Background**

The application of sound financial management principles for the compilation of Dr Nkosazana Dlamini Zuma Municipality's budget 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 to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

Dr Nkosazana Dlamini-Zuma Municipality is in the process of implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality will undertake various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government. The municipality has a Revenue Enhancement Strategy that is revised annually and approved by the council.

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

- The on-going difficulties in the national and local economy;
- The rate of unemployment in the community that we are serving, having a negative impact on the collection over revenue, and increasing number of indigents.
- Aging and poorly maintained infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Decreased of Grant funding of capital projects resulting in cutting of some of the projects that were supposed to be done in this financial year, thus delaying the service delivery; and
- Unavailability of affordable funding

**Financial Sustainability**

Financial sustainability over the long-term has to do with the maintenance of high priority expenditure programmes, both operating and capital to ensure programmes sustainability and desire quality of service to be rendered. There must also be rates and service charges stability and predictability in the overall rate burden by ensuring reasonable rates and service charges to fund programmes.

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 equitable to all communities.

The following budget principles and guidelines directly informed the compilation of the 2021/22 MTREF:

- The 2021/22 Budget priorities and targets, as well as the base line allocations contained in the Final Budget were adopted as the upper limits for the new baselines for the 2021/22 Final budget;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality.
- 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 gazette as required by the annual Division of Revenue Act.

**Table Below Presents a Consolidated overview of the 2021/22 Budget.**

<b>SUMMARY STATEMENT OF FINAL BUDGET</b>				
<b>DESCRIPTION</b>	<b>2020/21 Adjustment Budget</b>	<b>2021/22 Final Budget</b>	<b>2022/23 Budget Year</b>	<b>2023/24 Budget Year</b>
Total Operating Revenue	-215 133 704	-204 780 418	-227 361 490	-226 913 881
Total Capital Revenue	-29 067 050	-36 508 000	-30 558 000	-31 783 000
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Surplus/(Defecit Before Capital)	-38 684 441	-2 060 786	-6 166 546	-2 406 766
Capital Expenditue	119 938 887	92 799 601	87 494 549	91 224 757
<b>DESCRIPTION</b>	<b>2020/21 Adjustment Budget</b>	<b>2021/22 Final Budget</b>	<b>2022/23 Budget Year</b>	<b>2023/24 Budget Year</b>
<b>Other Grants</b>				
INEP Grant	8 400 000	12 720 000	9 000 000	11 000 000



Total revenue for the municipality as per the statement of financial performance has decreased by 5% per cent or R 10, 3million for the 2021/22 financial year when compared to the 2020/21 Adjustments Budget of R 215, 1million. For the two outer years, operational revenue will increase by 9.9% in the 2022/23 financial year and decrease by 447 609 in the 2023/24 financial year.

Total operating expenditure for the 2021/22 financial year has been increased by 14%, or R33,7 million when compared to the 2020/21 Adjustments Budget due to the increase in the amount for depreciation in 2021/2022 financial year that is sitting at R 49 ,3million and it has increased by R 14, 6million when compared to the 2020/21 Adjustment Budget and provision for bad debts is at R20 million. Repairs and Maintenance – decreased by 30% or R 3, 5million when compared to the 2020/21 Adjustment Budget.

- **Provision for debt impairment**

The provision of debt impairment was determined based on an annual collection rate for 2020/2021. For 2021/22, financial year this item is allocated at an amount of R20 million and escalates to R 20, 9million in the following year. While this expenditure is considered to be a non-cash item, it informed the cost associate with rendering the service of the municipality, as well as the municipality's realistically anticipated revenue.

- **Provision for depreciation and asset impairment**

Provision for depreciation and asset impairment has been informed by the municipality's Assets Management policy. Depreciation is widely considered a proxy for the rate assets consumption. Budget appropriation in this regard totals to R 49 ,3million for 2021/22 financial year escalating to R 58, 3million in 2022/2023 financial year and decreased to R 54, 6million in 2023/2024.

- **Capital Budget**

The capital budget is R 92 ,8million for 2021/22 and that is 26, 8 million decrease when compared to the 2021/22 Adjustment Budget. The decrease arises due to financial constraints as the municipality did not receive enough grants to funds as many projects that the municipality has for the 2021/22 financial year, as a result the municipality used its own funding to fund other capital projects, the municipality could not use more of the reserves to fund capital expenditure.

### **1.3.1. OPERATING REVENUE FRAMEWORK**

The rates revenue collection is currently expressed as a percentage (71,83%) of annual billings based on the previous year's actual collection. The percentage could have been increased to

more percentage for the upcoming financial year but due to Covid-19 most of businesses are affected and most individuals do not have income due to the loss of their jobs as the economy was affected negatively. The performance of arrear collection will however only be considered as a source of additional cash in-flow once the performance has been prudently monitored. 2021/2022 overall tariffs have increased by 26.4% when compare with the 2020/2021 tariffs due to the withdrawn tourism sector rebate of R5 ,7 million that was budgeted for in the 2020/21 adjustment budget.

The following stipulations in the property rates are highlighted:

- The first R 50 000.00 of the market value of property used for residential purposes and First R 15,000 of the Municipal Value of a multiple use property is excluded from the ratable values (Section 17 (h) of the MPRA).
- 30% rebate will be granted for developed properties
- 30% rebate will be granted to agriculture
- 20% rebate is granted for Tourism and Hospitality
- 100% rebate will be granted to registered indigents in terms of the indigent policy.
- For pensioners, physically and mentally disabled persons, a maximum/ total rebate 75% to owners of ratable properties if the total gross income of the applicant and his/her spouse, if any, does not exceed the amount of equal to twice the annual state pension as approved by government for a financial year.

For Dr Nkosazana Dlamini Zuma Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices must be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;

- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

Grants remain the largest revenue source and property rates is the second and third source is interest on investment and the fourth one is other revenue. Municipality have been urged to review the tariffs of the items on annual basis to ensure they are cost reflective market related.

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

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, petrol, diesel, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. The Municipality will have to implement a refuse removal strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term.

## Total Operating revenue and Tariffs

The total rates revenue has increased by 26.4% for the 2021/22 financial year when compared to the 2020/21 Adjusted Budget because the municipality has withdrawn the Tourism sector rebate of R 5,7 million that was budget for in the adjustment budget. For the two outer years, total rates revenue will increase by 4, 2% and 4, 4% respectively. Services Charges revenue has increase by 3.9% when compared to the 2020/21 Adjusted Budget.

Total Revenue decreased by 5% and Property rates increased by 26.4%, for 2021/22

Total own revenue for 2021/22 financial year has increased to R57 million when compared to the 2020/21 Adjustment Budget, the escalation in other revenue is due to the following reasons:

Planned sale of municipal land that will take place in the 2021/22 financial year, the processes were started already in the 2020/21 financial year and disturbed by Covid-19, Properties to be donated by National & Provincial Departments negotiations are in final stages with Public Works, therefore there will also be an increase in investment properties and other properties owned by the municipality as a result of the implementation of general valuation roll on the first of July 2021 and. Delays on Properties owned by National Public Works in Bulwer were caused by conditions on future use of affected properties and those conditions has been removed.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. However, excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. The municipality has embarked on different strategies of revenue collection in the 2020/21 financial year of which it is slowly helping the municipality to collect its old debt from its customers.

**The following table is a summary of the 2021/22 MTREF (classified by main revenue source): Table A4 Summary of revenue classified by main revenue source**

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2016/17	2017/18	2018/19	Budget Year 2020/21				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue By Source</b>										
Property rates	33 437	31 042	33 001	34 425	28 649	28 649	28 682	36 226	37 748	39 409
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 127	3 305	3 423	3 608	3 893	3 893	2 959	4 045	4 215	4 400
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 202	829	836	831	831	831	791	864	900	940
Interest earned - external investments	7 160	7 945	8 172	8 090	6 100	6 100	4 870	6 338	8 604	8 983
Interest earned - outstanding debtors	-	-	3 132	2 294	4 283	4 283	4 417	6 193	6 453	6 737
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 208	4 073	2 552	726	726	726	1 354	418	435	455
Licences and permits	1 201	959	493	753	503	503	378	664	692	721
Agency services	-	-	-	32	409	409	306	340	354	370
Transfers and subsidies	115 985	126 957	135 794	143 638	168 944	168 944	167 123	147 721	152 252	148 940
Other revenue	489	2 056	376	1 004	595	595	234	729	759	793
Gains	273	614	6 902	8 581	200	200	-	1 244	14 950	15 168
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>166 084</b>	<b>177 781</b>	<b>194 682</b>	<b>203 982</b>	<b>215 134</b>	<b>215 134</b>	<b>211 115</b>	<b>204 780</b>	<b>227 361</b>	<b>226 914</b>

The table above indicates the municipality’s main sources of revenue generation. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Details in this regard are contained in Table SA1

**Other revenue** for 2021/2022 financial year increased by R 133 917 when compared to the 2020/21 Adjustment Budget. An increase was applied after taking into consideration the previous year’s actual performance as at the end of April 2021.

**Interest on investments** was increased by 3.9% after considering total municipal investments and the less interest rates that are being offered by financial institutions on invested funds.

**Gains** are sitting at R 1, 2million due to the revenue that will be injected through the sale of the municipal land. The municipality has already received an offer which that was accepted by the municipality of R 1 million for the sale of land used by Department of Health as Underberg Clinic the processes of disposing all the municipal land in question were meant to be finalized in the 2020/21 financial year but there were delays due to Covid-19.

**Interest in outstanding debtors** has been increased by 31% when compared to the 2020/21 Adjustment Budget, due to the significant increase in the municipal debtors’ book. It should be

noted that the municipality has strategies that the municipality is currently implementing to collect the outstanding debt.

**Fines, penalties and forfeits** was decreased by R 321 181 when compared to the 2020/21 Adjustment Budget, the 50% decrease is due to Covid-19, as there are different ways of paying traffic fines amount on violation tickets, notices of conviction, these can be paid online or also pay a fine at any Registry Office or Courthouse. Most people choose to pay at courthouse where they can always get a discount on the issued fines and that result in the municipality losing revenue from traffic fines.

The municipality does not collect much revenue from fines on pound services for animal control service as the municipality is charged with responding to requests for help with animals ranging from wild animals, dangerous animals, or animals in distress.

**Licenses and permits** show an increase of R 91 567 when compared to the 2020/21 Adjustment Budget, the current year performance was considered and a percentage (8.5%) of the agency services that the municipality receives for performing services for the department of transport.

The two-line items are separated as follows in the 2021/22 final budget

- Drivers Licenses application budget - R 369 000
- Drivers' licenses renewal – Agency fees budget - R 339 753

Agency fees budget decreased by R 69 634 when compared to the 2020/21 adjustment budget after taking into consideration the actual performance as at the end of April 2021 and 2020/21 and full year projections for current year.

Operating grants transfers totals R 147,7 million in the 2021/22 financial year and they show a decrease of R 50 ,2million when compared to the 2020/21 Adjustment Budget. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

**Table SA18 Operating Transfers and Grant Receipts**

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA18 Transfers and grant receipts									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	107 579	116 628	139 250	145 581	172 670	172 670	156 469	157 113	155 619
Operational Revenue:General Revenue:Equitable Share	95 909	111 162	125 869	134 138	159 757	159 757	139 476	146 163	142 669
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1 877	1 596	2 381	2 513	2 513	2 513	2 323	-	-
HIV and Aids	-	-	-	-	-	-	-	-	-
Khayelisha Urban Renewal	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	3 800	3 870	3 000	2 000	2 000	2 000	1 950	1 950	1 950
Mithell's Plain Urban Renewal	-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]	3 769	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	2 224	-	8 000	6 930	8 400	8 400	12 720	9 000	11 000
Municipal Restructuring Grant	-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	3 862	3 522	3 657	4 987	4 003	4 003	3 972	4 139	4 321
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	1 184	200	200	-	-	-
Libraries, Archives and Museums	-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	2 978	3 464	3 657	2 714	2 714	2 714	2 806	2 924	3 053
Community Library Service Grant	-	-	-	1 089	1 089	1 089	1 166	1 215	1 268
Other	884	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance	-	-	-	-	-	-	-	-	-
Sports and Recreation	-	58	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>111 441</b>	<b>120 150</b>	<b>142 907</b>	<b>150 568</b>	<b>176 673</b>	<b>176 673</b>	<b>160 441</b>	<b>161 252</b>	<b>159 940</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	60 266	40 206	27 149	26 989	26 658	26 658	36 508	30 558	31 783
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	20 200	13 540	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	40 066	26 666	27 149	26 989	26 658	26 658	36 508	30 558	31 783
Integrated Urban Development Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	375	375	-	-	-
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	-	375	375	-	-	-
Disaster and Emergency Services	-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>60 266</b>	<b>40 206</b>	<b>27 149</b>	<b>26 989</b>	<b>27 033</b>	<b>27 033</b>	<b>36 508</b>	<b>30 558</b>	<b>31 783</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>171 707</b>	<b>160 356</b>	<b>170 056</b>	<b>177 557</b>	<b>203 706</b>	<b>203 706</b>	<b>196 949</b>	<b>191 810</b>	<b>191 723</b>

### 1.3.2 OPERATING EXPENDITURE FRAMEWORK

Dr NDZ Municipality's expenditure framework for the 2021/22 budget and MTREF is informed by the following:

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

The following table is a high-level summary of the 2021/22 budget and MTREF (classified per main type of operating expenditure):

Table A4 Summary of operating expenditure by standard classification item.

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2016/17	2017/18	2018/19	Budget Year 2020/21				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Expenditure By Type</b>										
Employee related costs	50 499	52 691	60 266	70 219	70 219	70 219	58 335	86 453	89 941	93 631
Remuneration of councillors	10 755	11 200	11 598	11 901	11 901	11 901	10 631	11 901	12 401	12 947
Debt impairment	-	10 542	9 333	11 060	11 060	11 060	-	20 059	20 901	21 821
Depreciation & asset impairment	22 143	23 506	27 481	41 625	34 752	34 752	25 708	49 362	58 394	54 699
Finance charges	1 239	107	181	291	291	291	143	303	316	329
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	1 261	731	1 986	3 998	5 595	5 595	1 222	4 090	4 262	4 448
Contracted services	23 070	28 456	34 836	33 860	39 923	39 923	24 196	36 858	36 531	38 135
Transfers and subsidies	889	1 772	1 496	1 990	2 987	2 987	1 959	2 068	2 155	2 250
Other expenditure	25 525	27 241	22 437	28 331	28 788	28 788	20 234	28 134	26 853	28 032
Losses	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>135 382</b>	<b>156 246</b>	<b>169 614</b>	<b>203 276</b>	<b>205 516</b>	<b>205 516</b>	<b>142 428</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>



## Operating Expenditure Budget

The total operating expenditure has increased to R 239,2 million and that increase is 14% when compared to the 2020/21 Adjustment. The budgeted allocation for employee related costs for the 2021/22 financial year total to R 86,4 million and shows an increase of 23,9% when compared to the 2020/21 Adjustment Budget, the increase above CPI is due to implementation of job evaluation results which include increasing employees' salaries in line with the job evaluation results. These line items below mostly contributed to the increase in operating.

**(1.) Remuneration of councilors** has not been increase as waiting for the gazette of salary determination of councilors to be published by MEC of Department of Cooperative Governance and Traditional Affairs and approves the upper limits.

**(2.) Employee Related Costs** the budgeted allocation for salaries for 2021/22 financial year totals to R86,4 million, which equals to 40% of the total operating expenditure. Based on the MFMA circular 108 the salary and wage collective agreement regarding salaries/wages for the period 01 July 2018 to 30 June 2020 came to an end, therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to take into account their financial sustainability when considering salary increases.

The municipality increased the 2021/22 salaries by 23.9% when compared to the 2020/21 adjustment budget, the 6.25% was factored only to employees affected by the implementation of job evaluation results which include increasing employees' salaries in line with the job evaluation results.

The MFMA threshold is between 25-40% on salaries over Operating budget. In terms of the 2021/20212 budget the municipality is sitting at 40%. In order for the municipality continue to be in line with the MFMA it has considered and explore the following options,

- (a.) Outsource some municipal services
- (b.) Amalgamate other vacant positions and not to fill any new vacant positions that the organization can operate without them.
- (c.) Implement Revenue enhancement strategy with the aim of increasing the income which will increase the financial capability of the municipality to deliver the required services to the community,

The municipality will ensure that the above options are considered and implemented without any negative effects to the community/to the service delivery.

**(3.) Contracted services** expenditure totals to R36, 8 million and has decreased by 8% when compared to the 2020/21 Adjustment Budget of R 39,7 million and that clearly demonstrates that the municipality will be using less of the contracted services even though there are still services that require outsourcing such as the environmental compliant services the municipality has to implement in the upcoming year as required by act, budget for the appointment of service provider for the new valuation roll that will assigns a value to all properties in a municipality with the objective of generating rates on an equitable basis, the municipality does not have the requisite skills to perform the services required.

**(4.) Other expenditure** comprises of various line items relating to the daily operations of the municipality. The general expenditure for 2021/22 has decreased by 2% when compared to the 2020/21 Adjustment Budget of R 28,8 million and its clearly demonstrates that the municipality is implementing cost containment measures.

**Finance charges** totals to R 302 857 and has increased by 3.9% when compared to the adjustment budget. The actual performance was considered as at the end of March 2021 and the full year projections were considered though the budget may appear to be overstated but the municipality also considered that it will be entering into a new leases agreement at the beginning of the financial year.

**(5.) Repairs and maintenance** as a percentage of operating expenditure is sitting at 6.5% and as a percentage of PPE is sitting at 2.0% which is far below the norm of 8% as recommended by MFMA Circular No.55, this is because the municipality has a strategy to maintain its assets through EPWP and use of the municipality's plant and Machineries. The municipality has also an allocation of R 10 million allocated for the renewal of gravel roads, the budget amount is adequate to secure the ongoing health of the municipality's infrastructure.

**Table SA1 Operational repairs and maintenance**

KZN436 Dr Nkosazana Dlamini Zuma - 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											
by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-
Contracted Services		7 130	7 130	4 510	11 918	11 798	11 798	2 996	8 708	8 657	9 037
Other Expenditure		-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	9	7 130	7 130	4 510	11 918	11 798	11 798	2 996	8 708	8 657	9 037

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

**Table SA34c Repairs and maintenance by asset class**

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34c Repairs and maintenance expenditure by asset class									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	981	1 597	697	3 000	3 000	3 000	3 000	3 127	3 264
Roads Infrastructure	981	1 597	697	3 000	3 000	3 000	3 000	3 127	3 264
Roads	-	-	-	-	-	-	-	-	-
Road Structures	981	1 597	697	3 000	3 000	3 000	3 000	3 127	3 264
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	3 955	2 361	1 120	4 000	3 880	3 880	2 400	2 084	2 176
Community Facilities	3 955	2 361	1 120	4 000	3 880	3 880	2 400	2 084	2 176
Halls	3 787	2 361	1 120	4 000	3 880	3 880	2 000	2 084	2 176
Theatres	-	-	-	-	-	-	-	-	-
Libraries	168	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	400	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	756	1 634	540	2 350	2 350	2 350	900	938	979
Operational Buildings	756	1 634	540	2 350	2 350	2 350	900	938	979
Municipal Offices	756	1 634	540	2 350	2 350	2 350	900	938	979
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	12	52	37	37	39	41	42
Computer Equipment	-	-	12	52	37	37	39	41	42
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	227	150	46	651	651	651	443	461	482
Machinery and Equipment	227	150	46	651	651	651	443	461	482
<b>Transport Assets</b>	1 210	1 691	2 095	1 865	1 880	1 880	1 926	2 007	2 095
Transport Assets	1 210	1 691	2 095	1 865	1 880	1 880	1 926	2 007	2 095
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	7 129	7 432	4 510	11 918	11 798	11 798	8 708	8 657	9 037

### **Cost Containment Measures**

The municipality also has a policy in place dealing with the cost containment measures in order to cut costs on the following proposed items:

- Vehicles used for political office-bearers
- Vehicles used by officials
- Use of accommodation and training
- Travel & subsistence and Domestic Accommodation
- Telephone, cell phone and photocopying usage
- Sponsorships, events & catering
- Catering
- Printing and stationery
- Employee costs
- Mobilisation of resources for the municipality
- Refuse/waste transportation
- Construction of projects internally
- Application of premium on goods and services
- Communication and advertising
- Conferences, meetings & study tours
- Other related expenditure items

### 1.3.3 CAPITAL EXPENDITURE

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

Table A5 capital expenditure by vote, functional and funding

KZN436 Dr Nkosazana Dlamini Zuma - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding										
Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	3 341	2 751	2 056	1 799	2 235	2 235	549	3 061	2 512	2 623
Executive and council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 341	2 751	2 056	1 799	2 235	2 235	549	3 061	2 512	2 623
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	935	194	1 475	10 826	16 459	16 459	1 159	11 347	11 824	12 344
Community and social services	926	134	285	1 816	1 816	1 816	148	4 049	4 219	4 404
Sport and recreation	-	-	-	-	-	-	-	-	-	-
Public safety	9	60	1 190	9 010	14 643	14 643	1 011	7 298	7 605	7 939
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	59 616	49 314	74 012	87 876	96 772	96 772	38 600	74 740	69 354	72 286
Planning and development	56 601	48 966	64 298	83 384	92 305	92 305	38 404	72 153	66 658	69 471
Road transport	3 015	349	9 714	4 491	4 467	4 467	197	2 587	2 696	2 814
Environmental protection	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	-	-	-	3 409	3 409	-	3 500	3 647	3 807
Energy sources	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	2 516	2 516	-	1 000	1 042	1 088
Waste management	-	-	-	-	894	894	-	2 500	2 605	2 720
<b>Other</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>63 893</b>	<b>52 259</b>	<b>77 543</b>	<b>100 500</b>	<b>118 876</b>	<b>118 876</b>	<b>40 309</b>	<b>92 648</b>	<b>87 337</b>	<b>91 060</b>
<b>Funded by:</b>										
National Government	46 834	26 666	27 149	26 989	26 658	26 658	18 872	36 508	30 558	31 783
Provincial Government	-	-	4 091	85	2 784	2 784	1 059	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>46 834</b>	<b>26 666</b>	<b>31 240</b>	<b>27 074</b>	<b>29 442</b>	<b>29 442</b>	<b>19 932</b>	<b>36 508</b>	<b>30 558</b>	<b>31 783</b>
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 058	25 593	46 303	74 003	90 166	90 166	20 494	56 292	56 937	59 442
<b>Total Capital Funding</b>	<b>63 893</b>	<b>52 259</b>	<b>77 543</b>	<b>101 077</b>	<b>119 608</b>	<b>119 608</b>	<b>40 425</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>

Capital expenditure totals to R92 ,8million and that is R 26, 8million decrease when compared to the 2020/21 Adjustment Budget of R 119 ,6million. The decrease arises due to financial constraints as the municipality did not receive enough grants to funds to many projects that the municipality has for the 2021/22 financial year, as a result the municipality used its own funding to fund other capital projects, the municipality could not use more of the reserves to fund capital expenditure.

## 1.4 ANNUAL BUDGET TABLES

The following pages present the main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2021/22 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

### A1 - Budget Summary

Table A1 below is a budget summary and provides a concise overview of the Dr NDZ municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

**KZN436 Dr Nkosazana Dlamini Zuma - Table A1 Budget Summary**

Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	33 437	31 042	33 001	34 425	28 649	28 649	28 682	36 226	37 748	39 409
Service charges	3 127	3 305	3 423	3 608	3 893	3 893	2 959	4 045	4 215	4 400
Investment revenue	7 160	7 945	8 172	8 090	6 100	6 100	4 870	6 338	8 604	8 983
Transfers recognised - operational	115 985	126 957	135 794	143 638	168 944	168 944	167 123	147 721	152 252	148 940
Other own revenue	6 374	8 531	14 291	14 221	7 547	7 547	7 481	10 450	24 543	25 182
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>166 084</b>	<b>177 781</b>	<b>194 682</b>	<b>203 982</b>	<b>215 134</b>	<b>215 134</b>	<b>211 115</b>	<b>204 780</b>	<b>227 361</b>	<b>226 914</b>
Employee costs	50 499	52 691	60 266	70 219	70 219	70 219	58 335	86 453	89 941	93 631
Remuneration of councillors	10 755	11 200	11 598	11 901	11 901	11 901	10 631	11 901	12 401	12 947
Depreciation & asset impairment	22 143	23 506	27 481	41 625	34 752	34 752	25 708	49 362	58 394	54 699
Finance charges	1 239	107	181	291	291	291	143	303	316	329
Materials and bulk purchases	1 261	731	1 986	3 998	5 595	5 595	1 222	4 090	4 262	4 448
Transfers and grants	889	1 772	1 496	1 990	2 987	2 987	1 959	2 068	2 155	2 250
Other expenditure	48 595	66 239	66 606	73 251	79 771	79 771	44 431	85 050	84 285	87 987
<b>Total Expenditure</b>	<b>135 382</b>	<b>156 246</b>	<b>169 614</b>	<b>203 276</b>	<b>205 516</b>	<b>205 516</b>	<b>142 428</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>
<b>Surplus/(Deficit)</b>	<b>30 702</b>	<b>21 535</b>	<b>25 068</b>	<b>706</b>	<b>9 617</b>	<b>9 617</b>	<b>68 687</b>	<b>(34 447)</b>	<b>(24 391)</b>	<b>(29 376)</b>
Transfers and subsidies - capital (monetary allocations) (	42 290	26 999	31 240	26 989	29 442	29 442	22 009	36 508	30 558	31 783
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>72 992</b>	<b>48 534</b>	<b>56 308</b>	<b>27 695</b>	<b>39 059</b>	<b>39 059</b>	<b>90 695</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>72 992</b>	<b>48 534</b>	<b>56 308</b>	<b>27 695</b>	<b>39 059</b>	<b>39 059</b>	<b>90 695</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>63 893</b>	<b>52 259</b>	<b>77 543</b>	<b>101 077</b>	<b>119 608</b>	<b>119 608</b>	<b>46 768</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>
Transfers recognised - capital	46 834	26 666	31 240	27 074	29 442	29 442	22 678	36 508	30 558	31 783
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 058	25 593	46 303	74 003	90 166	90 166	24 090	56 292	56 937	59 442
<b>Total sources of capital funds</b>	<b>63 893</b>	<b>52 259</b>	<b>77 543</b>	<b>101 077</b>	<b>119 608</b>	<b>119 608</b>	<b>46 768</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>
<b>Financial position</b>										
Total current assets	141 001	170 410	187 956	96 446	119 825	119 825	141 385	172 970	193 081	192 948
Total non current assets	330 781	359 086	402 850	503 685	515 170	515 170	452 374	551 313	589 600	631 917
Total current liabilities	39 847	46 527	51 847	51 123	55 994	55 994	53 988	70 440	119 297	162 900
Total non current liabilities	16 741	17 397	17 113	17 397	18 212	18 212	18 041	20 554	20 554	20 554
Community wealth/Equity	415 194	465 571	521 847	531 610	560 789	560 789	521 730	633 288	642 830	641 410

Budget Summary Continuation

<b>Cash flows</b>										
Net cash from (used) operating	145 418	116 508	73 865	66 006	75 204	75 204	(310 490)	81 165	83 897	79 053
Net cash from (used) investing	(127 553)	(51 841)	(70 500)	(92 496)	(118 408)	(118 408)	-	(83 170)	(72 545)	(76 057)
Net cash from (used) financing	(20 952)	(31 818)	(847)	(678)	-	-	-	(3)	-	-
<b>Cash/cash equivalents at the year end</b>	<b>88 836</b>	<b>121 685</b>	<b>124 203</b>	<b>61 623</b>	<b>81 000</b>	<b>81 000</b>	<b>(186 287)</b>	<b>123 415</b>	<b>134 767</b>	<b>137 763</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	88 836	121 685	124 203	62 183	81 000	81 000	64 591	123 418	146 908	149 150
Application of cash and investments	(14 869)	(5 598)	(31 057)	18 955	22 222	22 222	94 528	1 289	50 221	93 093
<b>Balance - surplus (shortfall)</b>	<b>103 706</b>	<b>127 284</b>	<b>155 260</b>	<b>43 227</b>	<b>58 777</b>	<b>58 777</b>	<b>(29 937)</b>	<b>122 129</b>	<b>96 687</b>	<b>56 057</b>
<b>Asset management</b>										
Asset register summary (WDV)	330 781	359 086	402 850	503 685	515 170	515 170		551 313	589 600	631 917
Depreciation	22 143	23 506	27 481	41 625	34 752	34 752		49 362	58 394	54 699
Renewal of Existing Assets	-	-	-	15 320	29 475	29 475		10 000	10 420	10 878
Repairs and Maintenance	7 129	7 432	4 510	11 918	11 798	11 798		8 708	8 657	9 037
<b>Free services</b>										
Cost of Free Basic Services provided	232	234	251	260	260	260	259	259	270	282
Revenue cost of free services provided	-	10 114	10 213	19 364	25 140	25 140	18 519	18 519	19 296	20 145
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

1. The operating surplus/deficit (after Total Expenditure) is negative over the MTREF Capital Internally generated funds are financed from cash back surplus from previous years.

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

Table A2 below is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports. Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4 which excludes the transfers recognized - capital.

**KZN436 Dr Nkosazana Dlamini Zuma - 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>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		148 169	167 155	180 758	191 341	202 564	202 564	192 881	217 383	216 497
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		148 169	167 155	180 758	191 341	202 564	202 564	192 881	217 383	216 497
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		2 985	3 970	11 307	6 397	7 949	7 949	5 284	5 506	5 747
Community and social services		2 978	3 842	10 051	3 804	6 213	6 213	3 973	4 140	4 322
Sport and recreation		-	22	95	-	-	-	-	-	-
Public safety		7	106	1 161	2 154	1 536	1 536	1 311	1 366	1 425
Housing		-	-	-	439	200	200	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		51 868	30 016	30 434	29 625	29 794	29 794	39 079	30 816	32 052
Planning and development		81	99	112	123	623	623	248	258	269
Road transport		51 787	29 917	30 322	29 502	29 171	29 171	38 831	30 558	31 783
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		5 351	3 638	3 423	3 608	4 268	4 268	4 045	4 215	4 400
Energy sources		2 224	333	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 127	3 305	3 423	3 608	4 268	4 268	4 045	4 215	4 400
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	208 374	204 780	225 922	230 971	244 576	244 576	241 288	257 919	258 697
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		68 169	99 617	100 271	125 209	119 938	119 938	150 132	163 253	163 909
Executive and council		24 826	22 022	20 136	22 265	22 468	22 468	23 513	24 500	25 578
Finance and administration		42 667	76 337	79 010	101 411	95 715	95 715	124 749	137 045	136 548
Internal audit		676	1 258	1 125	1 532	1 755	1 755	1 870	1 708	1 783
<i><b>Community and public safety</b></i>		23 814	20 816	21 512	27 265	27 565	27 565	33 341	34 699	36 213
Community and social services		22 199	13 232	11 524	16 336	16 831	16 831	17 045	17 761	18 530
Sport and recreation		-	196	205	-	-	-	-	-	-
Public safety		1 615	7 162	9 525	10 169	9 961	9 961	15 641	16 256	16 971
Housing		-	225	258	760	521	521	655	682	712
Health		-	-	-	-	252	252	-	-	-
<i><b>Economic and environmental services</b></i>		43 166	28 439	27 633	39 982	39 828	39 828	40 427	39 705	41 452
Planning and development		8 069	8 011	6 714	17 661	17 506	17 506	16 680	17 380	18 145
Road transport		35 097	20 429	20 919	22 320	22 322	22 322	23 747	22 325	23 307
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		0	5 393	18 431	6 711	13 631	13 631	11 189	9 784	10 214
Energy sources		-	1 461	13 611	-	6 000	6 000	1 000	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		0	3 932	4 820	6 711	7 631	7 631	10 189	9 784	10 214
<i><b>Other</b></i>	4	233	1 981	1 768	4 110	4 555	4 555	4 138	4 312	4 502
<b>Total Expenditure - Functional</b>	3	135 382	156 246	169 614	203 276	205 516	205 516	239 228	251 753	256 290
<b>Surplus/(Deficit) for the year</b>		72 992	48 534	56 308	27 695	39 059	39 059	2 061	6 167	2 407



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

Table A3 below is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of Dr NDZ Municipality. This means it is possible to present the operating surplus or deficit of a vote.

**KZN436 Dr Nkosazana Dlamini Zuma - 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>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		148 169	166 873	180 739	191 236	202 460	202 460	192 777	217 274	216 384
Vote 3 - Corporate Services		-	284	20	105	105	105	105	109	114
Vote 4 - Community Services		2 985	8 930	15 522	9 566	9 233	9 233	9 329	9 721	10 147
Vote 5 - Public Works and Basic Services		57 139	28 595	29 530	29 941	32 155	32 155	38 831	30 558	31 783
Vote 6 - Planning and Development		81	99	112	123	623	623	248	258	269
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>208 374</b>	<b>204 780</b>	<b>225 922</b>	<b>230 971</b>	<b>244 576</b>	<b>244 576</b>	<b>241 288</b>	<b>257 919</b>	<b>258 697</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		25 502	23 095	21 261	23 798	24 223	24 223	25 383	26 208	27 361
Vote 2 - Budget and Treasury		41 279	53 182	56 626	77 154	71 528	71 528	99 593	110 832	109 182
Vote 3 - Corporate Services		1 388	24 245	22 382	24 257	24 087	24 087	25 056	26 108	27 257
Vote 4 - Community Services		23 814	23 447	24 214	34 292	34 881	34 881	40 929	42 606	44 469
Vote 5 - Public Works and Basic Services		35 330	28 942	41 584	38 939	45 502	45 502	41 702	39 158	40 880
Vote 6 - Planning and Development		8 069	3 335	3 547	4 835	5 295	5 295	6 564	6 840	7 141
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>135 382</b>	<b>156 246</b>	<b>169 614</b>	<b>203 276</b>	<b>205 516</b>	<b>205 516</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>72 992</b>	<b>48 534</b>	<b>56 308</b>	<b>27 695</b>	<b>39 059</b>	<b>39 059</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>

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

Total operating revenue is R204, 7million in 2021/22, increase to R227, 3million by 2022/23 and decreases to R 22, 9 million by 2023/24. This represents a decrease of 5 per cent for the 2021/22 financial year and an increase of 9.9 per cent for the 2022/23 and a decrease of 0.2 per cent in 2023/24 financial year.

Transfers recognized – operating includes the national government equitable share and other operating grants from national and provincial government. The grants receipts from national and provincial government decreased by R 4, 3million in 2021/2022 and decreased by R 5, 1million in 2022/2023 and by R86 892 in the 2023/2024 financial year.

KZN436 Dr Nkosazana Dlamini Zuma - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	2016/17	2017/18	2018/19	Budget Year 2020/21				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue By Source</b>										
Property rates	33 437	31 042	33 001	34 425	28 649	28 649	28 682	36 226	37 748	39 409
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 127	3 305	3 423	3 608	3 893	3 893	2 959	4 045	4 215	4 400
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 202	829	836	831	831	831	791	864	900	940
Interest earned - external investments	7 160	7 945	8 172	8 090	6 100	6 100	4 870	6 338	8 604	8 983
Interest earned - outstanding debtors	-	-	3 132	2 294	4 283	4 283	4 417	6 193	6 453	6 737
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 208	4 073	2 552	726	726	726	1 354	418	435	455
Licences and permits	1 201	959	493	753	503	503	378	664	692	721
Agency services	-	-	-	32	409	409	306	340	354	370
Transfers and subsidies	115 985	126 957	135 794	143 638	168 944	168 944	167 123	147 721	152 252	148 940
Other revenue	489	2 056	376	1 004	595	595	234	729	759	793
Gains	273	614	6 902	8 581	200	200	-	1 244	14 950	15 168
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>166 084</b>	<b>177 781</b>	<b>194 682</b>	<b>203 982</b>	<b>215 134</b>	<b>215 134</b>	<b>211 115</b>	<b>204 780</b>	<b>227 361</b>	<b>226 914</b>
<b>Expenditure By Type</b>										
Employee related costs	50 499	52 691	60 266	70 219	70 219	70 219	58 335	86 453	89 941	93 631
Remuneration of councillors	10 755	11 200	11 598	11 901	11 901	11 901	10 631	11 901	12 401	12 947
Debt impairment	-	10 542	9 333	11 060	11 060	11 060	-	20 059	20 901	21 821
Depreciation & asset impairment	22 143	23 506	27 481	41 625	34 752	34 752	25 708	49 362	58 394	54 699
Finance charges	1 239	107	181	291	291	291	143	303	316	329
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other materials	1 261	731	1 986	3 998	5 595	5 595	1 222	4 090	4 262	4 448
Contracted services	23 070	28 456	34 836	33 860	39 923	39 923	24 196	36 858	36 531	38 135
Transfers and subsidies	889	1 772	1 496	1 990	2 987	2 987	1 959	2 068	2 155	2 250
Other expenditure	25 525	27 241	22 437	28 331	28 788	28 788	20 234	28 134	26 853	28 032
Losses	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>135 382</b>	<b>156 246</b>	<b>169 614</b>	<b>203 276</b>	<b>205 516</b>	<b>205 516</b>	<b>142 428</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	42 290	26 999	31 240	26 989	29 442	29 442	22 009	36 508	30 558	31 783
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>72 992</b>	<b>48 534</b>	<b>56 308</b>	<b>27 695</b>	<b>39 059</b>	<b>39 059</b>	<b>90 695</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>
Taxation	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>72 992</b>	<b>48 534</b>	<b>56 308</b>	<b>27 695</b>	<b>39 059</b>	<b>39 059</b>	<b>90 695</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>72 992</b>	<b>48 534</b>	<b>56 308</b>	<b>27 695</b>	<b>39 059</b>	<b>39 059</b>	<b>90 695</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>72 992</b>	<b>48 534</b>	<b>56 308</b>	<b>27 695</b>	<b>39 059</b>	<b>39 059</b>	<b>90 695</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>

**Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source**

Table A5 below indicate a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year appropriation); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Capital expenditure totals to R92, 8million and that is R 26, 8million decrease when compared to the 2020/21 Adjustment Budget of R 119, 6million.

KZN436 Dr Nkosazana Dlamini Zuma - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding										
Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>										
<b>Capital Expenditure - Functional</b>										
<i>Governance and administration</i>	3 341	2 751	2 056	1 799	2 235	2 235	549	3 061	2 512	2 623
Executive and council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 341	2 751	2 056	1 799	2 235	2 235	549	3 061	2 512	2 623
Internal audit	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	935	194	1 475	10 826	16 459	16 459	1 159	11 347	11 824	12 344
Community and social services	926	134	285	1 816	1 816	1 816	148	4 049	4 219	4 404
Sport and recreation	-	-	-	-	-	-	-	-	-	-
Public safety	9	60	1 190	9 010	14 643	14 643	1 011	7 298	7 605	7 939
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	59 616	49 314	74 012	87 876	96 772	96 772	38 600	74 740	69 354	72 286
Planning and development	56 601	48 966	64 298	83 384	92 305	92 305	38 404	72 153	66 658	69 471
Road transport	3 015	349	9 714	4 491	4 467	4 467	197	2 587	2 696	2 814
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	-	-	-	3 409	3 409	-	3 500	3 647	3 807
Energy sources	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	2 516	2 516	-	1 000	1 042	1 088
Waste management	-	-	-	-	894	894	-	2 500	2 605	2 720
<i>Other</i>	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>63 893</b>	<b>52 259</b>	<b>77 543</b>	<b>100 500</b>	<b>118 876</b>	<b>118 876</b>	<b>40 309</b>	<b>92 648</b>	<b>87 337</b>	<b>91 060</b>
<b>Funded by:</b>										
National Government	46 834	26 666	27 149	26 989	26 658	26 658	18 872	36 508	30 558	31 783
Provincial Government	-	-	4 091	85	2 784	2 784	1 059	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>46 834</b>	<b>26 666</b>	<b>31 240</b>	<b>27 074</b>	<b>29 442</b>	<b>29 442</b>	<b>19 932</b>	<b>36 508</b>	<b>30 558</b>	<b>31 783</b>
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 058	25 593	46 303	74 003	90 166	90 166	20 494	56 292	56 937	59 442
<b>Total Capital Funding</b>	<b>63 893</b>	<b>52 259</b>	<b>77 543</b>	<b>101 077</b>	<b>119 608</b>	<b>119 608</b>	<b>40 425</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>

**Table A6 - Budgeted Financial Position**

Table A6 below gives an indication of the municipality's financial status consistent with international good financial management practice and gives indication of that the municipality need to improve its financial viability on an ongoing process.

KZN436 Dr Nkosazana Dlamini Zuma - Table A6 Budgeted Financial Position										
Description	2016/17	2017/18	2018/19	Budget Year 2020/21				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>ASSETS</b>										
<b>Current assets</b>										
Cash	3 713	10 501	4 847	5 822	18 129	18 129	30 505	39 734	63 224	65 465
Call investment deposits	85 123	111 185	119 356	56 361	62 870	62 870	34 086	83 684	83 684	83 684
Consumer debtors	49 461	45 913	60 822	30 058	35 309	35 309	72 812	45 040	41 928	39 860
Other debtors	2 703	2 811	2 931	4 205	3 517	3 517	3 981	4 311	4 036	3 720
Current portion of long-term receivables	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	200	208	218
<b>Total current assets</b>	<b>141 001</b>	<b>170 410</b>	<b>187 956</b>	<b>96 446</b>	<b>119 825</b>	<b>119 825</b>	<b>141 385</b>	<b>172 970</b>	<b>193 081</b>	<b>192 948</b>
<b>A6</b>										
<b>Non current assets</b>										
Long-term receivables	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Investment property	20 064	20 300	20 411	20 300	20 411	20 411	20 411	20 411	20 411	20 411
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	310 651	338 724	382 397	483 291	494 550	494 550	431 804	530 486	568 479	610 490
Agricultural	-	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-	-
Intangible	66	62	43	35	210	210	160	416	710	1 017
Other non-current assets	-	-	-	60	-	-	-	-	-	-
<b>Total non current assets</b>	<b>330 781</b>	<b>359 086</b>	<b>402 850</b>	<b>503 685</b>	<b>515 170</b>	<b>515 170</b>	<b>452 374</b>	<b>551 313</b>	<b>589 600</b>	<b>631 917</b>
<b>TOTAL ASSETS</b>	<b>471 781</b>	<b>529 495</b>	<b>590 806</b>	<b>600 131</b>	<b>634 995</b>	<b>634 995</b>	<b>593 759</b>	<b>724 282</b>	<b>782 681</b>	<b>824 865</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Borrowing	357	678	370	678	(17)	(17)	65	(171)	(171)	(171)
Consumer deposits	-	-	4	6	-	-	(18)	(20)	(20)	(20)
Trade and other payables	38 294	45 627	50 145	44 027	48 753	48 753	47 188	61 013	106 786	147 433
Provisions	1 196	222	1 329	6 412	7 258	7 258	6 753	9 618	12 702	15 658
<b>Total current liabilities</b>	<b>39 847</b>	<b>46 527</b>	<b>51 847</b>	<b>51 123</b>	<b>55 994</b>	<b>55 994</b>	<b>53 988</b>	<b>70 440</b>	<b>119 297</b>	<b>162 900</b>
<b>Non current liabilities</b>										
Borrowing	451	540	171	540	171	171	-	-	-	-
Provisions	16 290	16 857	16 942	16 857	18 041	18 041	18 041	20 554	20 554	20 554
<b>Total non current liabilities</b>	<b>16 741</b>	<b>17 397</b>	<b>17 113</b>	<b>17 397</b>	<b>18 212</b>	<b>18 212</b>	<b>18 041</b>	<b>20 554</b>	<b>20 554</b>	<b>20 554</b>
<b>TOTAL LIABILITIES</b>	<b>56 588</b>	<b>63 924</b>	<b>68 959</b>	<b>68 521</b>	<b>74 206</b>	<b>74 206</b>	<b>72 029</b>	<b>90 994</b>	<b>139 851</b>	<b>183 455</b>
<b>NET ASSETS</b>	<b>415 194</b>	<b>465 571</b>	<b>521 847</b>	<b>531 610</b>	<b>560 789</b>	<b>560 789</b>	<b>521 730</b>	<b>633 288</b>	<b>642 830</b>	<b>641 410</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated Surplus/(Deficit)	410 933	460 744	516 619	526 783	555 561	555 561	516 501	628 049	637 591	636 171
Reserves	4 261	4 827	5 228	4 827	5 228	5 228	5 228	5 239	5 239	5 239
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>415 194</b>	<b>465 571</b>	<b>521 847</b>	<b>531 610</b>	<b>560 789</b>	<b>560 789</b>	<b>521 730</b>	<b>633 288</b>	<b>642 830</b>	<b>641 410</b>

**Table A7 - Budgeted Cash Flow Statement**

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Cash and cash equivalents total to R80, 7million as at the end of 2021/22 financial year and increased to R93, 9million in the 2022/23 financial year and increased to R98, 8million by 2023/24. The municipality needs to find more strategies of revenue collection in order to be able to collect more revenue and cut more on some of the expenditure items to manage the cash flow of the municipality.

KZN436 Dr Nkosazana Dlamini Zuma - Table A7 Budgeted Cash Flows											
Description	Ref	2016/17	2017/18	2018/19	Budget Year 2020/21				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		28 751	31 950	33 001	24 575	20 054	20 054	(22 045)	26 021	27 114	28 307
Service charges		3 127	3 305	3 423	2 706	2 789	2 789	(2 043)	2 911	3 039	3 176
Other revenue		11 604	8 523	18 962	3 164	2 752	2 752	(1 045)	17 290	18 016	18 808
Transfers and Subsidies - Operational	1	158 275	153 623	167 034	150 568	176 673	176 673	(243 592)	160 441	161 252	159 940
Transfers and Subsidies - Capital	1	46 834	26 660	27 149	26 989	27 033	27 033	(20 658)	36 508	30 558	31 783
Interest		7 039	7 945	8 037	8 090	6 100	6 100	(166)	10 786	13 239	13 822
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(108 084)	(113 620)	(182 069)	(147 804)	(156 918)	(156 918)	(19 722)	(170 421)	(166 851)	(174 204)
Finance charges		(1 239)	(107)	(177)	(291)	(291)	(291)	-	(303)	(316)	(329)
Transfers and Grants	1	(889)	(1 772)	(1 496)	(1 990)	(2 987)	(2 987)	(1 218)	(2 068)	(2 155)	(2 250)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>145 418</b>	<b>116 508</b>	<b>73 865</b>	<b>66 006</b>	<b>75 204</b>	<b>75 204</b>	<b>(310 490)</b>	<b>81 165</b>	<b>83 897</b>	<b>79 053</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		(63 660)	418	7 043	8 581	1 200	1 200	-	9 630	14 950	15 168
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(63 893)	(52 259)	(77 543)	(101 077)	(119 608)	(119 608)	-	(92 800)	(87 495)	(91 225)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(127 553)</b>	<b>(51 841)</b>	<b>(70 500)</b>	<b>(92 496)</b>	<b>(118 408)</b>	<b>(118 408)</b>	<b>-</b>	<b>(83 170)</b>	<b>(72 545)</b>	<b>(76 057)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	(3)	-	-
<b>Payments</b>											
Repayment of borrowing		(20 952)	(31 818)	(847)	(678)	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(20 952)</b>	<b>(31 818)</b>	<b>(847)</b>	<b>(678)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 087)</b>	<b>32 849</b>	<b>2 518</b>	<b>(27 168)</b>	<b>(43 204)</b>	<b>(43 204)</b>	<b>(310 490)</b>	<b>(2 008)</b>	<b>11 352</b>	<b>2 996</b>
Cash/cash equivalents at the year begin:	2	91 923	88 836	121 685	88 790	124 203	124 203	124 203	125 422	123 415	134 767
Cash/cash equivalents at the year end:	2	88 836	121 685	124 203	61 623	81 000	81 000	(186 287)	123 415	134 767	137 763

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

KZN436 Dr Nkosazana Dlamini Zuma - 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		
		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	88 836	121 685	124 203	61 623	81 000	81 000	(186 287)	123 415	134 767	137 763
Other current investments > 90 days		0	(0)	(0)	560	-	-	250 878	3	12 141	11 386
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>88 836</b>	<b>121 685</b>	<b>124 203</b>	<b>62 183</b>	<b>81 000</b>	<b>81 000</b>	<b>64 591</b>	<b>123 418</b>	<b>146 908</b>	<b>149 150</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		12 954	5 673	8 704	-	3 215	3 215	21 894	5 707	5 707	5 707
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(27 823)	(11 271)	(39 761)	18 955	19 007	19 007	72 634	(4 418)	44 514	87 386
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(14 869)</b>	<b>(5 598)</b>	<b>(31 057)</b>	<b>18 955</b>	<b>22 222</b>	<b>22 222</b>	<b>94 528</b>	<b>1 289</b>	<b>50 221</b>	<b>93 093</b>
<b>Surplus(shortfall)</b>		<b>103 706</b>	<b>127 284</b>	<b>155 260</b>	<b>43 227</b>	<b>58 777</b>	<b>58 777</b>	<b>(29 937)</b>	<b>122 129</b>	<b>96 687</b>	<b>56 057</b>

**Table A9 - Asset Management**

Table A9 below provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

KZN436 Dr Nkosazana Dlamini Zuma - 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	63 893	52 259	59 105	71 627	59 627	59 627	67 300	61 601	64 192
<i>Roads Infrastructure</i>		27 009	18 323	12 854	25 494	22 789	22 789	16 500	40 978	42 661
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	500	521	544
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	1 600	1 667	1 741
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		27 009	18 323	12 854	25 494	22 789	22 789	18 600	43 166	44 946
<i>Community Facilities</i>		5 274	-	7 523	19 653	14 073	14 073	24 388	1 438	1 501
<i>Sport and Recreation Facilities</i>		28	-	28 361	8 613	2 969	2 969	8 000	-	-
<b>Community Assets</b>		5 302	-	35 884	28 266	17 042	17 042	32 388	1 438	1 501
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		13 697	29 330	338	8 248	3 418	3 418	11 450	11 931	12 456
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		13 697	29 330	338	8 248	3 418	3 418	11 450	11 931	12 456
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	102	122	365	365	499	520	543
<b>Intangible Assets</b>		-	-	102	122	365	365	499	520	543
<b>Computer Equipment</b>		533	966	456	1 219	827	827	660	688	718
<b>Furniture and Office Equipment</b>		1 181	1 520	2 246	2 363	2 383	2 383	981	1 022	1 067
<b>Machinery and Equipment</b>		5 221	691	2 122	4 915	5 563	5 563	2 722	2 836	2 961
<b>Transport Assets</b>		10 949	1 429	5 105	1 000	7 239	7 239	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	15 320	29 475	29 475	10 000	10 420	10 878
<i>Roads Infrastructure</i>		-	-	-	15 320	29 475	29 475	10 000	10 420	10 878
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	-	15 320	29 475	29 475	10 000	10 420	10 878
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-

Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
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	-	-	18 438	14 131	30 506	30 506	15 500	15 474	16 155
Roads Infrastructure		-	-	13 805	7 104	23 519	23 519	13 000	13 546	14 142
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	600	625	653
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	-	13 805	7 104	23 519	23 519	13 600	14 171	14 795
Community Facilities		-	-	3 499	7 027	6 987	6 987	250	261	272
Sport and Recreation Facilities		-	-	1 133	-	-	-	1 000	1 042	1 088
<b>Community Assets</b>		-	-	4 632	7 027	6 987	6 987	1 250	1 303	1 360
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	650	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	63 893	52 259	77 543	101 077	119 608	119 608	92 800	87 495	91 225
Roads Infrastructure		27 009	18 323	26 660	47 918	75 784	75 784	39 500	64 944	67 682
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	500	521	544
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	2 200	2 292	2 393
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		27 009	18 323	26 660	47 918	75 784	75 784	42 200	67 757	70 619
Community Facilities		5 274	-	11 022	26 680	21 060	21 060	24 638	1 698	1 773
Sport and Recreation Facilities		28	-	29 494	8 613	2 969	2 969	9 000	1 042	1 088
<b>Community Assets</b>		5 302	-	40 516	35 293	24 029	24 029	33 638	2 740	2 861
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		13 697	29 330	338	8 248	3 418	3 418	11 450	11 931	12 456
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		13 697	29 330	338	8 248	3 418	3 418	11 450	11 931	12 456
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	102	122	365	365	499	520	543
Intangible Assets		-	-	102	122	365	365	499	520	543
Computer Equipment		533	966	456	1 219	827	827	660	688	718
Furniture and Office Equipment		1 181	1 520	2 246	2 363	2 383	2 383	1 631	1 022	1 067
Machinery and Equipment		5 221	691	2 122	4 915	5 563	5 563	2 722	2 836	2 961
Transport Assets		10 949	1 429	5 105	1 000	7 239	7 239	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		63 893	52 259	77 543	101 077	119 608	119 608	92 800	87 495	91 225



<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	330 781	359 086	402 850	503 685	515 170	515 170	551 313	589 600	631 917
<i>Roads Infrastructure</i>		115 697	123 146	135 531	154 288	188 825	188 825	200 521	218 877	249 133
<i>Storm water Infrastructure</i>		-	-	-	3 000	2 516	2 516	1 000	1 042	1 088
<i>Electrical Infrastructure</i>		-	-	-	1 700	-	-	500	521	544
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	2 500	2 605	2 720
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>115 697</b>	<b>123 146</b>	<b>135 531</b>	<b>158 988</b>	<b>191 340</b>	<b>191 340</b>	<b>204 521</b>	<b>223 045</b>	<b>253 485</b>
<b>Community Assets</b>		<b>144 093</b>	<b>161 036</b>	<b>192 886</b>	<b>222 886</b>	<b>188 490</b>	<b>188 490</b>	<b>216 394</b>	<b>217 852</b>	<b>219 374</b>
<b>Heritage Assets</b>		-	-	-	60	-	-	-	-	-
<b>Investment properties</b>		-	-	111	20 300	20 411	20 411	20 411	20 411	20 411
<b>Other Assets</b>		<b>39 085</b>	<b>41 907</b>	<b>38 166</b>	<b>58 036</b>	<b>69 475</b>	<b>69 475</b>	<b>78 359</b>	<b>89 665</b>	<b>101 468</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	587	35	210	210	416	710	1 017
<b>Computer Equipment</b>		1 249	2 809	2 589	3 369	3 182	3 182	3 126	3 063	2 997
<b>Furniture and Office Equipment</b>		1 547	2 788	4 219	6 496	5 994	5 994	5 756	5 546	5 326
<b>Machinery and Equipment</b>		7 820	7 852	8 990	13 518	13 418	13 418	14 844	15 965	17 135
<b>Transport Assets</b>		21 290	19 548	19 772	19 999	23 650	23 650	15 871	13 343	10 705
<b>Land</b>		-	-	-	-	(1 000)	(1 000)	(8 386)	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>330 781</b>	<b>359 086</b>	<b>402 850</b>	<b>503 685</b>	<b>515 170</b>	<b>515 170</b>	<b>551 313</b>	<b>589 600</b>	<b>631 917</b>
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation</b>	7	22 143	23 506	27 481	41 625	34 752	34 752	49 362	58 394	54 699
<b>Repairs and Maintenance by Asset Class</b>	3	<b>7 129</b>	<b>7 432</b>	<b>4 510</b>	<b>11 918</b>	<b>11 798</b>	<b>11 798</b>	<b>8 708</b>	<b>8 657</b>	<b>9 037</b>
<i>Roads Infrastructure</i>		981	1 597	697	3 000	3 000	3 000	3 000	3 127	3 264
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>981</b>	<b>1 597</b>	<b>697</b>	<b>3 000</b>	<b>3 000</b>	<b>3 000</b>	<b>3 000</b>	<b>3 127</b>	<b>3 264</b>
<b>Community Facilities</b>		3 955	2 361	1 120	4 000	3 880	3 880	2 400	2 084	2 176
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>3 955</b>	<b>2 361</b>	<b>1 120</b>	<b>4 000</b>	<b>3 880</b>	<b>3 880</b>	<b>2 400</b>	<b>2 084</b>	<b>2 176</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		756	1 634	540	2 350	2 350	2 350	900	938	979
<b>Housing</b>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>756</b>	<b>1 634</b>	<b>540</b>	<b>2 350</b>	<b>2 350</b>	<b>2 350</b>	<b>900</b>	<b>938</b>	<b>979</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	12	52	37	37	39	41	42
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		227	150	46	651	651	651	443	461	482
<b>Transport Assets</b>		1 210	1 691	2 095	1 865	1 880	1 880	1 926	2 007	2 095
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>29 273</b>	<b>30 938</b>	<b>31 991</b>	<b>53 543</b>	<b>46 550</b>	<b>46 550</b>	<b>58 070</b>	<b>67 051</b>	<b>63 736</b>

**Table A10 - Basic Service Delivery Measurement**

Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

KZN436 Dr Nkosazana Dlamini Zuma - Table A10 Basic service delivery measurement									
Description	-2017	-2018	-2019	-2020-O	-2020-A	-2020-F	-2021	-2022	-2023
	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>									
<b>Water:</b>									
Piped water inside dwelling	2 852	2 852	2 852	2 852	2 852	2 852	2 852	2 852	2 852
Piped water inside yard (but not in dwelling)	26 767	26 767	26 767	26 767	26 767	26 767	26 767	26 767	26 767
Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	29 619	29 619	29 619	29 619	29 619	29 619	29 619	29 619	29 619
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>29 619</b>	<b>29 619</b>	<b>29 619</b>	<b>29 619</b>	<b>29 619</b>	<b>29 619</b>	<b>29 619</b>	<b>29 619</b>	<b>29 619</b>
<b>Sanitation/sewerage:</b>									
<b>Total number of households</b>									
<b>Energy:</b>									
Electricity (at least min.service level)	98 658	98 658	98 658	98 658	98 658	98 658	98 658	98 658	98 658
Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	98 658	98 658	98 658	98 658	98 658	98 658	98 658	98 658	98 658
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>98 658</b>	<b>98 658</b>	<b>98 658</b>	<b>98 658</b>	<b>98 658</b>	<b>98 658</b>	<b>98 658</b>	<b>98 658</b>	<b>98 658</b>
<b>Refuse:</b>									
Removed at least once a week	2 406	2 538	2 538	2 818	2 818	2 818	2 927	3 050	3 185
<i>Minimum Service Level and Above sub-total</i>	2 406	2 538	2 538	2 818	2 818	2 818	2 927	3 050	3 185
Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>2 406</b>	<b>2 538</b>	<b>2 538</b>	<b>2 818</b>	<b>2 818</b>	<b>2 818</b>	<b>2 927</b>	<b>3 050</b>	<b>3 185</b>
<b>Households receiving Free Basic Service</b>									
Water (6 kilolitres per household per month)	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)	158 722	158 722	167 293	176 327	176 327	176 327	172 333	179 571	187 742
Refuse (removed at least once a week)	73 000	75 000	83 333	83 333	83 333	83 333	86 853	90 219	94 189
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>									
Water (6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)	159	159	167	176	176	176	172	180	188
Refuse (removed once a week for indigent households)	-	-	83	83	83	83	87	90	94
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>									
<b>Total cost of FBS provided</b>	<b>159</b>	<b>159</b>	<b>251</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>259</b>	<b>270</b>	<b>282</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)	2 538	2 538	2 818	2 970	2 970	2 970	3 085	3 215	3 356
<b>Revenue cost of subsidised services provided (R'000)</b>									
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	-	10 125	10 213	19 364	25 140	25 140	18 519	19 296	20 145
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>	<b>-</b>	<b>10 125</b>	<b>10 213</b>	<b>19 364</b>	<b>25 140</b>	<b>25 140</b>	<b>18 519</b>	<b>19 296</b>	<b>20 145</b>

## PART 2 – SUPPORTING DOCUMENTATION

### 2.1 Overview of the Annual Budget Process

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

The Budget Steering Committee consists of the Members of Finance Committee, Executive Council, Municipal Manager and senior managers and officials of the municipality meeting under the chairpersonship of the Mayor. 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 district IDP and the budget, considering 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 prioritized in the allocation of resources.

#### Budget Process Overview

In terms of section 21 of MFMA

1.) The mayor of a municipality must: -

(a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;

(b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for-

- (i) the preparation, tabling and approval of the annual budget;

- (ii) the annual review of- (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and (bb) the budget-related policies
- (iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
- (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

(2) When preparing the annual budget, the mayor of a municipality must-

- (a) take into account the municipality's integrated development plan;
- (b) take all reasonable steps to ensure that the municipality revises the integrated development plan in terms of section 34 of the Municipal Systems Act, taking into account realistic revenue and expenditure projections for future years;
- (c) consider the national budget, the relevant provincial budget, the national government's fiscal and macro-economic policy, the annual Division of Revenue Act and any agreements reached in the Budget Forum;
- (d) consult-
  - (i) the relevant district municipality and all other local municipalities within the area of the district municipality, if the municipality is a local municipality;
  - (ii) all local municipalities within its area, if the municipality is a district municipality;
  - (iii) the relevant provincial treasury, and when requested, the National Treasury; and
  - (vi) any national or provincial organs of state, as may be prescribed; and
- (e) provide, on request, any information relating to the budget-
  - (i) to the National Treasury; and
  - (ii) subject to any limitations that may be prescribed, to-
    - (aa) the national departments responsible for water, sanitation, electricity and any other service as may be prescribed;
    - (bb) any other national and provincial organ of states, as may be prescribed; and (cc) another municipality affected by the budge

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year. The Mayor tabled in Council the required IDP and budget time schedule in 31 August 2020. Key dates applicable to the process were:

- a) October and November 2020 –The municipality hosted IDP roadshows as part of the public consultations as a process of the IDP review.
- b.) December – Departmental strategic planning – draft budget preparation
- b.) January 2021- Council considers the 2020/21 Mid-Year Budget and Performance Assessment;
- c.) February 2021 - Council considers the 2019/20 Adjustments Budget;
- d.) March 2021 – Joint strategic planning session of the Executive Management. Aim: to review past performance trends of the capital and operating budgets, the economic realities and to set the prioritization criteria for the compilation of the 2021/22 MTREF;
- e.) March 2021 - Recommendations of the extended management committee are communicated to the Budget Steering Committee, and on to the respective departments and the draft 2021/22 MTREF is revised accordingly.
- f) 25 March 2021 - Tabling in Council the Draft 2021/22 IDP and Draft Budget for public consultation;
- g) April to May 2021 – Public consultation through IDP road shows
- h.) 3 to 7 May 2021 – Organizational strategic planning to consider views or comments received from Provincial Treasury, public, other stakeholders and update the final budget.
- h.) May 2021 – finalization of the 2021/22 IDP and Final Budget MTREF, taking into consideration comments received from the public, comments from Provincial Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- k) 27 May 2021 - Tabling of the 2021/22 MTREF to Council for consideration and approval.

## **2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP**

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

The 2021/22 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

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

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)										
Strategic Objective	Goal	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
1. Good Governance and Public Participation	1.1. To review and develop a multi-year strategic plan that responds the needs of the community by June 2022	-	-	-	-	-	-	-	-	-
2. Financial Viability and Management	2.1 To manage financial resources effectively and efficiently for improved service delivery by June 2023	148 169	166 873	180 739	191 236	202 460	202 460	192 777	217 274	216 384
3. Municipal Institutional Development and Transformation	3.1 To review existing HR policies to improve effectiveness and efficiency in service delivery by June 2022.	-	284	20	105	105	105	105	109	114
4. Local Economic Development	4.1. To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2022	2 985	8 930	15 522	9 566	9 233	9 233	9 329	9 721	10 147
5. Basic Service Delivery and Infrastructure Development	5.1. To improve access to roads infrastructure by 2022	10 305	1 929	(1 710)	2 867	2 713	2 713	2 323	-	-
6. Good Governance and Public Participation	6.1. To review and develop a multi-year strategic plan that responds the needs of the community by June 2022	81	99	112	123	623	623	248	258	269
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributions)		161 539	178 114	194 682	203 897	215 134	215 134	204 780	227 361	226 914

Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)										
Strategic Objective	Goal	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
1. Good Governance and Public Participation	1.1. To review and develop a multi-year strategic plan that responds the needs of the community by June 2022	25 502	23 095	21 261	23 798	24 223	24 223	25 383	26 208	27 361
2. Financial Viability and Management	2.1. To manage financial resources effectively and efficiently for improved service delivery by June 2023	41 279	53 182	56 626	77 154	71 528	71 528	99 593	110 832	109 182
3. Municipal Institutional Development and Transformation	3.1. To review existing HR policies to improve effectiveness and efficiency in service delivery by June 2022.	1 388	24 245	22 382	24 257	24 087	24 087	25 056	26 108	27 257
4. Local Economic Development	4.1. To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2022	23 814	23 447	24 214	34 292	34 881	34 881	40 929	42 606	44 469
5. Basic Service Delivery and Infrastructure Development	5.1. To improve access to roads infrastructure by 2022	35 329	28 942	41 584	38 939	45 502	45 502	41 702	39 158	40 880
6. Good Governance and Public Participation	6.1. To review and develop a multi-year strategic plan that responds the needs of the community by June 2022	8 069	3 335	3 547	4 835	5 295	5 295	6 564	6 840	7 141
Allocations to other priorities										
<b>Total Expenditure</b>		<b>135 381</b>	<b>156 246</b>	<b>169 614</b>	<b>203 276</b>	<b>205 516</b>	<b>205 516</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>

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

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)										
Strategic Objective	Goal	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousand										
1. Good Governance and Public Participation	1.1. To review and develop a multi-year strategic plan that responds the needs of the community by June 2022	-	78	-	577	732	732	151	158	165
2. Financial Viability and Management	2.1 To manage financial resources effectively and efficiently for improved service delivery by June 2023	3 341	2 751	2 056	360	426	426	803	837	874
3. Municipal Institutional Development and Transformation	3.1 To review existing HR policies to improve effectiveness and efficiency in service delivery by June 2022.	935	194	1 475	691	1 061	6 311	1 708	1 103	1 151
4. Local Economic Development	4.1. To promote and support Local Economic Development through capacity building, forming of partnerships, co-operatives support with Materials and Equipments by 30 June 2022	-	1 960	6 582	10 276	15 909	10 659	11 147	11 615	12 126
5. Basic Service Delivery and Infrastructure Development	5.1. To improve access to roads infrastructure by 2022	59 616	47 276	67 430	89 174	101 480	101 480	78 990	73 782	76 909
Allocations to other priorities										
Total Capital Expenditure		63 893	52 259	77 543	101 077	119 608	119 608	92 800	87 495	91 225



## 2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

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

## 2.4 OVERVIEW OF BUDGET RELATED-POLICIES

There were no major changes on budget related policies and by-laws. There were also no major changes on other policies.

Minor reviews were considered on the following polices

### **Supply Chain Management Policy**

The principal objectives of the Council of Dr Nkosazana Dlamini Zuma Municipality are to provide a mechanism to ensure sound, sustainable and accountable supply chain management within the Dr Nkosazana Dlamini Zuma Municipality, whilst promoting black economic empowerment, "Local Content" which will be defined to specify businesses operating within the Dr Nkosazana Dlamini Zuma Municipality which includes but not solely confined to achieving the following socio-economic principles:

- To stimulate and promote Local Economic Development in a targeted and focused manner;
- To promote resource efficiency and greening;
- To facilitate creation of employment and business opportunities for the people of Dr Nkosazana Dlamini Zuma Municipality with particular reference to Historical Disadvantaged Individual's (HDIs) as cited in section 217 (2) of the Constitution of the Republic of South Africa Act 106 of 1996;
- To promote Local Content and the competitiveness of local businesses operating within the Dr Nkosazana Dlamini Zuma Municipality;

- To increase the small business sector access, in general, to procurement business opportunities created by Council;
- To increase participation by small, medium and micro enterprises (SMME's), including cooperatives and
- To promote joint venture partnerships with businesses operating within the Dr Nkosazana Dlamini Zuma Municipality.
- To spend a minimum of 40% (forty percent) of its annual procurement budget with Historically Disadvantaged Individuals (HDIs) youth, women, people with

disabilities within the jurisdiction of the Dr Nkosazana Dlamini Zuma Municipality, through the application of Preferential Procurement Policy and relevant policies.

- 30% EME or QSE which is at least 51% owned by Youth
- 30% EME or QSE which is at least 51% owned by Women
- 5% EME or QSE which is at least 51% owned People living with disabilities
- 5% EME or QSE which is at least 51% owned by black people who are military veterans;
- Sub-contracting after award to a maximum of 25% on contracts of the approved budget per department. The 25% would be allocated to local black emerging contractor(s), local youth emerging contractor(s) inclusive of women and contractors of people with disabilities and co-operatives.

### Progress on supply chain management 2020/2021 Targets

The below table reflects the Municipal progress for the targets of promoting and developing service providers who reside within the jurisdiction of Dr Nkosazana Dlamini Zuma Municipality

% STATISTICS REPORT TO DATE ON SCM ORDERS 2020-21			0		
(R/)					
REGION	Total Expenditure Per Region	% Spent Per Location			
NDZ	29,332,124.31	40%			
DISTRICT	2,732,982.00	4%			
KZN	37,667,475.62	51%			
SA	4,083,545.96	6%			
<b>Total Expenditure as at end of March 2021</b>	<b>73,816,127.89</b>				
		<b>% Woman</b>	<b>% Youth ownership</b>	<b>% Disabled</b>	These rates are based on Total expenditure per Location
		NDZ	20%	20%	
		DISTRICT	3%	0%	
		KZN	17%	2%	
		SA	0%	1%	

### **Tariff Policy**

The objective of this Policy is to ensure that:

- The tariffs of the Municipality comply with the legislation prevailing at the time of implementation.
- The Municipal services are financially sustainable, affordable and equitable.
- The needs of the indigent, aged and disabled are taken into consideration.
- There is consistency in how the tariffs are applied throughout the Municipality and;
- The Policy is drawn in line with the principles as outlined in the Municipal Systems Act.

### **Property Rates Policy**

The purpose of the rates policy is to: -

- Comply with the provisions of the Municipal Property Rates Act, specifically with section 3 thereof;
- Give effect to the principles outlined hereunder;
- Ensure the equitable treatment of persons liable for rates;
- Determine the methodology and to prescribe procedures for the implementation of the Act;
- Determine criteria to be applied for the levying of differential rates for different categories of properties;
- Determine or provide criteria for the determination of categories of properties and categories of owners of properties;
- Determine criteria to be applied for granting exemptions, rebates and reductions; Determine how the municipality's powers must be exercised in relation to multi- purpose properties;
- Determine measures to promote local economic and social development; and Identify which categories of properties the municipality has elected not to rate as provided for in section 7 of the Act.

### **Indigent Policy**

Due to the high level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay for normal municipal services. The Municipality therefore adopts this Policy to ensure that these households have access to at least basic municipal services and is guided in the formulation of this Policy by the national government's policy in this regard.

## Asset Management and Disposal Policy

The purpose of the asset management and disposal is:

- to ensure the effective and efficient control, utilization, safeguarding and management of Dr Nkosazana Dlamini Zuma Local Municipality's movable and immovable assets.
- to ensure proper recording of assets from authorisation to acquisition and subsequent disposal
- to ensure senior managers, managers, and staff members are aware of their responsibilities in regards of movable and immovable assets.
- to set out the standards of physical management, recording and internal controls to ensure movable and immovable assets are safeguarded against inappropriate loss or utilisation.
- to specify the process required before expenditure on movable and immovable assets occurs in relation to asset management.
- to prescribe the accounting treatment for movable and immovable assets in Dr Nkosazana Dlamini Zuma Local Municipality including:
  - ✓ The criteria to be met before expenditure can be capitalised,
  - ✓ The criteria for determining the initial cost,
  - ✓ The method of calculating depreciation,
  - ✓ The criteria for capitalising subsequent expenditure,
  - ✓ The criteria for scrapping and disposal, and
  - ✓ The classification of movable and immovable assets.

### Other Budget Related Policies consist of the following: -

- Credit control and debt collection
- Budget Process Policy
- Cash, Banking and Investment Policy
- Fleet management policy
- Funding compliance policy
- Revenue enhancement strategy policy
- Property Rates-by law policy
- Assets management and disposal policy
- Borrowing policy

- Customer Care Policy
- Customer Service Chatter Policy
- Stores Management Policy
- Virement Policy
- Cost Containment Policy
- Petty Cash Policy
- Unclaimed Monies Policy

All the above budget related policies are available on the municipal website.

## **2.5 OVERVIEW OF BUDGET ASSUMPTION**

**Given the constraints on the revenue side, the Council took very tough decisions on the expenditure side. Priority was given to:**

- Protecting the poor from the worst impacts of the economic downturn
- Expediting spending on capital projects that are funded by conditional grants.
- Freezing many vacant positions
- Supporting viable Small and Micro businesses
- Cutting cost from the operating expenditure

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

There are five key factors that have been taken into consideration in the compilation of the 2021/2022 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Dr NDZ residents and businesses;
- The impact of municipal cost drivers;
- The increase in the cost of remuneration
- Employee related costs MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The wage agreement SALGBC concluded with the municipal workers unions were considered.

## 2.6 OVERVIEW OF BUDGET FUNDING

### Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. Dr NDZ Municipality derives most of its operational revenue from property rates, operational grants and capital grants from organs of state and other minor charges (such as building plan fees, rent and traffic fines etc.)

The future fiscal sustainability of the municipality is not very positive. The following are contributing factors for this situation:

- The continued inability of consumers to settle outstanding accounts
- Government departments not paying their rates accounts
- Poor of revenue base on high rate of Indigent people around Dr NDZ area
- The continued dependency on grant funding from the national Provincial government

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

- Growth in the local and economic development;
- Revenue management and enhancement;
- To achieve at least 71.83 per cent annual collection rate for consumer revenue

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

Description	2016/17	2017/18	2018/19	Budget Year 2020/21				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Revenue By Source</b>										
Property rates	33 437	31 042	33 001	34 425	28 649	28 649	28 682	36 226	37 748	39 409
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 127	3 305	3 423	3 608	3 893	3 893	2 959	4 045	4 215	4 400
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 202	829	836	831	831	831	791	864	900	940
Interest earned - external investments	7 160	7 945	8 172	8 090	6 100	6 100	4 870	6 338	8 604	8 983
Interest earned - outstanding debtors	-	-	3 132	2 294	4 283	4 283	4 417	6 193	6 453	6 737
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 208	4 073	2 552	726	726	726	1 354	418	435	455
Licences and permits	1 201	959	493	753	503	503	378	664	692	721
Agency services	-	-	-	32	409	409	306	340	354	370
Transfers and subsidies	115 985	126 957	135 794	143 638	168 944	168 944	167 123	147 721	152 252	148 940
Other revenue	489	2 056	376	1 004	595	595	234	729	759	793
Gains	273	614	6 902	8 581	200	200	-	1 244	14 950	15 168
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>166 084</b>	<b>177 781</b>	<b>194 682</b>	<b>203 982</b>	<b>215 134</b>	<b>215 134</b>	<b>211 115</b>	<b>204 780</b>	<b>227 361</b>	<b>226 914</b>

### Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below gives a brief overview of the cash flow management of the of the municipality.

Table below table indicate the actual cash that the municipality is anticipating to collect. The municipality is anticipating collecting 71.83% of the total revenue billed in the 2020/21 financial year considering the municipality's collection trend of the previous financial years.

**Table A7 - Budget cash flow statement**

KZN436 Dr Nkosazana Dlamini Zuma - Table A7 Budgeted Cash Flows											
Description	Ref	2016/17	2017/18	2018/19	Budget Year 2020/21				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		28 751	31 950	33 001	24 575	20 054	20 054	(22 045)	26 021	27 114	28 307
Service charges		3 127	3 305	3 423	2 706	2 789	2 789	(2 043)	2 911	3 039	3 176
Other revenue		11 604	8 523	18 962	3 164	2 752	2 752	(1 045)	17 290	18 016	18 808
Transfers and Subsidies - Operational	1	158 275	153 623	167 034	150 568	176 673	176 673	(243 592)	160 441	161 252	159 940
Transfers and Subsidies - Capital	1	46 834	26 660	27 149	26 989	27 033	27 033	(20 658)	36 508	30 558	31 783
Interest		7 039	7 945	8 037	8 090	6 100	6 100	(166)	10 786	13 239	13 822
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(108 084)	(113 620)	(182 069)	(147 804)	(156 918)	(156 918)	(19 722)	(170 421)	(166 851)	(174 204)
Finance charges		(1 239)	(107)	(177)	(291)	(291)	(291)	-	(303)	(316)	(329)
Transfers and Grants	1	(889)	(1 772)	(1 496)	(1 990)	(2 987)	(2 987)	(1 218)	(2 068)	(2 155)	(2 250)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>145 418</b>	<b>116 508</b>	<b>73 865</b>	<b>66 006</b>	<b>75 204</b>	<b>75 204</b>	<b>(310 490)</b>	<b>81 165</b>	<b>83 897</b>	<b>79 053</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		(63 660)	418	7 043	8 581	1 200	1 200	-	9 630	14 950	15 168
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(63 893)	(52 259)	(77 543)	(101 077)	(119 608)	(119 608)	-	(92 800)	(87 495)	(91 225)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(127 553)</b>	<b>(51 841)</b>	<b>(70 500)</b>	<b>(92 496)</b>	<b>(118 408)</b>	<b>(118 408)</b>	<b>-</b>	<b>(83 170)</b>	<b>(72 545)</b>	<b>(76 057)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	(3)	-	-
<b>Payments</b>											
Repayment of borrowing		(20 952)	(31 818)	(847)	(678)	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(20 952)</b>	<b>(31 818)</b>	<b>(847)</b>	<b>(678)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 087)</b>	<b>32 849</b>	<b>2 518</b>	<b>(27 168)</b>	<b>(43 204)</b>	<b>(43 204)</b>	<b>(310 490)</b>	<b>(2 008)</b>	<b>11 352</b>	<b>2 996</b>
Cash/cash equivalents at the year begin:	2	91 923	88 836	121 685	88 790	124 203	124 203	124 203	125 422	123 415	134 767
Cash/cash equivalents at the year end:	2	88 836	121 685	124 203	61 623	81 000	81 000	(186 287)	123 415	134 767	137 763

**SA16 – Details of Investment**

The table below show the status of the municipality’s investment portfolio

<b>KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA16 Investment particulars by maturity</b>					
<b>Investments by Maturity</b>	<b>Opening balance</b>	<b>Interest to be realised</b>	<b>Partial / Premature Withdrawal (4)</b>	<b>Investment Top Up</b>	<b>Closing Balance</b>
<b>Name of institution &amp; investment ID</b>					
<b>Parent municipality</b>					
62008452071	2 535 161,00	233 782,00	-1 200 000,00	-	1 568 943,00
52070336	82 668,00	-	-680,00	-	81 988,00
62810887119	272 192,00	1 112,00	-285,00	-	273 019,00
62810888935	454 856,00	1 859,00	-285,00	-	456 430,00
74859954742	-	1 107 174,00	-10 000 000,00	20 000 000,00	11 107 174,00
74859955617	-	1 751 597,00	-1 500 000,00	30 000 000,00	30 251 597,00
74165605518	869 931,00	4 584,00	-	-	874 515,00
62544294987	5 079 219,00	37 798,00	-56,00	264 675,00	5 381 636,00
62544297436	5 318 223,00	36 084,00	-264 731,00	-	5 089 576,00
62550105011	110 226,00	783,00	-56,00	-	110 953,00
62235619197	22 757 234,00	125 829,00	-	5 000 000,00	27 883 063,00
03/7881098635/000025	-	2 023 550,00	-1 786 038,00	27 537 310,00	27 774 822,00
1100540834-500	45 928 093,00	803 521,00	-350 000,00	-	46 381 614,00
03/7881098635/000022	13 799 731,00	61 627,00	-13 836 593,00	-	24 765,00
03/7881098635/000023	13 664 218,00	61 022,00	-13 700 717,00	-	24 523,00
03/7881098635/000024	8 481 508,00	87 709,00	-	-	8 569 217,00
<b>Municipality sub-total</b>	<b>119 353 260,00</b>	<b>6 338 031,00</b>	<b>-42 639 441,00</b>	<b>82 801 985,00</b>	<b>165 853 835,00</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>119 353 260,00</b>	<b>6 338 031,00</b>	<b>-42 639 441,00</b>	<b>82 801 985,00</b>	<b>165 853 835,00</b>



SA15 - Investment Particulars by Type

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA15 Investment particulars by type									
Investment type	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	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	-	-	-	-	-	-	-	-	-
Listed Corporate Bonds	-	-	-	-	-	-	-	-	-
Deposits - Bank	85 123	111 185	119 356	56 361	62 870	62 870	83 684	83 684	83 684
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>	<b>85 123</b>	<b>111 185</b>	<b>119 356</b>	<b>56 361</b>	<b>62 870</b>	<b>62 870</b>	<b>83 684</b>	<b>83 684</b>	<b>83 684</b>
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>	<b>85 123</b>	<b>111 185</b>	<b>119 356</b>	<b>56 361</b>	<b>62 870</b>	<b>62 870</b>	<b>83 684</b>	<b>83 684</b>	<b>83 684</b>

Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN436 Dr Nkosazana Dlamini Zuma - 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		
		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>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	88 836	121 685	124 203	61 623	81 000	81 000	(186 287)	123 415	134 767	137 763
Other current investments > 90 days		0	(0)	(0)	560	-	-	250 878	3	12 141	11 386
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>88 836</b>	<b>121 685</b>	<b>124 203</b>	<b>62 183</b>	<b>81 000</b>	<b>81 000</b>	<b>64 591</b>	<b>123 418</b>	<b>146 908</b>	<b>149 150</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		12 954	5 673	8 704	-	3 215	3 215	21 894	5 707	5 707	5 707
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(27 823)	(11 271)	(39 761)	18 955	19 007	19 007	72 634	(4 418)	44 514	87 386
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(14 869)</b>	<b>(5 598)</b>	<b>(31 057)</b>	<b>18 955</b>	<b>22 222</b>	<b>22 222</b>	<b>94 528</b>	<b>1 289</b>	<b>50 221</b>	<b>93 093</b>
<b>Surplus(shortfall)</b>		<b>103 706</b>	<b>127 284</b>	<b>155 260</b>	<b>43 227</b>	<b>58 777</b>	<b>58 777</b>	<b>(29 937)</b>	<b>122 129</b>	<b>96 687</b>	<b>56 057</b>

### Table SA10 Funding Measurement

The table below indicates a brief overview of how the municipal budget is funded

**KZN436 Dr Nkosazana Dlamini Zuma 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
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	88 836	121 685	124 203	61 623	81 000	81 000	(186 287)	123 398	134 731	137 707
Cash + investments at the yr end less applications - R'000	18(1)b	2	103 706	127 284	155 260	43 227	58 777	58 777	95 043	122 129	96 687	56 057
Cash year end/monthly employee/supplier payments	18(1)b	3	14,0	17,4	11,8	5,2	6,5	6,5	(21,7)	8,7	9,3	9,1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	72 992	48 534	56 308	27 695	39 059	39 059	90 695	2 061	6 167	2 407
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(12,1%)	0,0%	(1,6%)	(20,4%)	(6,0%)	(8,8%)	17,8%	(1,8%)	(1,6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	101,9%	103,6%	126,4%	69,7%	64,2%	64,2%	(64,2%)	93,4%	93,4%	93,4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0,0%	30,7%	25,6%	29,1%	34,0%	34,0%	0,0%	49,8%	49,8%	49,8%
Capital payments % of capital expenditure	18(1)c;19	8	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	0,0%	100,0%	100,0%	100,0%
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								100,0%	100,0%	100,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(6,6%)	30,8%	(46,3%)	13,3%	0,0%	97,8%	27,1%	(6,9%)	(5,2%)
Long term receivables % change - incr(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	2,3%	2,2%	1,2%	2,5%	2,4%	2,4%	2,0%	1,6%	1,5%	1,5%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	0,0%	15,2%	24,6%	24,6%	0,0%	10,8%	11,9%	11,9%

**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

<b>Supporting indicators</b>												
% incr total service charges (incl prop rates)	18(1)a		(6,1%)	6,0%	4,4%	(14,4%)	0,0%	(2,8%)	23,8%	4,2%	4,4%	
% incr Property Tax	18(1)a		(7,2%)	6,3%	4,3%	(16,8%)	0,0%	0,1%	26,4%	4,2%	4,4%	
% 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		5,7%	3,6%	5,4%	7,9%	0,0%	(24,0%)	3,9%	4,2%	4,4%	
% incr in Service charges - other	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		36 564	34 348	36 425	38 034	32 542	32 542	31 641	40 271	41 963	43 809
Service charges			36 564	34 348	36 425	38 034	32 542	32 542	31 641	40 271	41 963	43 809
Property rates			33 437	31 042	33 001	34 425	28 649	28 649	28 682	36 226	37 748	39 409
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			3 127	3 305	3 423	3 608	3 893	3 893	2 959	4 045	4 215	4 400
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			1 202	829	836	831	831	831	791	864	900	940
Capital expenditure excluding capital grant funding			17 058	25 593	46 303	74 003	90 166	90 166	24 090	56 292	56 937	59 442
Cash receipts from ratepayers	18(1)a		43 482	43 779	55 386	30 446	25 595	25 595	(25 133)	46 222	48 170	50 291
Ratepayer & Other revenue	18(1)a		42 665	42 265	43 814	43 673	39 889	39 889	39 122	49 477	51 555	53 823
Change in consumer debtors (current and non-current)			7 058	(3 440)	15 029	(29 490)	(24 927)	(24 927)	13 041	15 089	(3 387)	(2 384)
Operating and Capital Grant Revenue	18(1)a		158 275	153 956	167 034	170 627	198 386	198 386	189 132	184 229	182 810	180 723
Capital expenditure - total	20(1)(vi)		63 893	52 259	77 543	101 077	119 608	119 608	46 768	92 800	87 495	91 225
Capital expenditure - renewal	20(1)(vi)		-	-	-	15 320	29 475	29 475	-	10 000	10 420	10 878

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Supporting benchmarks												
Growth guideline maximum			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										143 749	148 113	144 619
DoRA capital grants total MFY										36 508	30 558	31 783
Provincial operating grants										3 972	4 139	4 321
Provincial capital grants										-	-	-
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										184 229	182 810	180 723
Average annual collection rate (arrears inclusive)												
<b>DoRA operating</b>												
Operational Revenue: General Revenue: Equitable Share										139 476	146 163	142 669
Operational Revenue: General Revenue: Fuel Levy										-	-	-
2014 African Nations Championship Host City Operating Grant (Schedule 5B)										-	-	-
Agriculture Research and Technology										-	-	-
Agriculture, Conservation and Environmental										-	-	-
Arts and Culture Sustainable Resource Management										-	-	-
Community Library										-	-	-
Department of Environmental Affairs										-	-	-
Department of Tourism										-	-	-
Department of Water Affairs and Sanitation Masibambane										-	-	-
Emergency Medical Service										-	-	-
Energy Efficiency and Demand-side (Schedule 5B)										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)										2 323	-	-
HIV and Aids										-	-	-
Housing Accreditation										-	-	-
Housing Top structure										-	-	-
Infrastructure Skills Development Grant (Schedule 5B)										-	-	-
Integrated City Development Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant (Schedule 5B)										1 950	1 950	1 950
Mitchell's Plain Urban Renewal										-	-	-
Municipal Demarcation and Transition Grant (Schedule 5B)										-	-	-
Municipal Disaster Grant (Schedule 5B)										-	-	-
Municipal Human Settlement Capacity Grant (Schedule 5B)										-	-	-
Municipal Systems Improvement Grant										-	-	-
Natural Resource Management Project										-	-	-
Neighbourhood Development Partnership Grant										-	-	-
Operaton Clean Audit										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Public Service Improvement Facility										-	-	-
Public Transport Network Operations Grant (Schedule 5B)										-	-	-
Restructuring - Seed Funding										-	-	-
Revenue Enhancement Grant Debtors Book										-	-	-
Rural Road Asset Management Systems Grant										-	-	-
Sport and Recreation										-	-	-
Terrestrial Invasive Alien Plants										-	-	-
Water Services Operating Subsidy Grant (Schedule 5B)										-	-	-
Health Hygiene in Informal Settlements										-	-	-
Municipal Infrastructure Grant (Schedule 5B)										-	-	-
Water Services Infrastructure Grant										-	-	-
Public Transport Network Grant (Schedule 5B)										-	-	-
Smart Conned Grant										-	-	-
Urban Settlement Development Grant										-	-	-
WFI Grant (Department of Telecommunications and Postal Services)										-	-	-
Street Lighting										-	-	-
Traditional Leaders - Imbizion										-	-	-
Department of Water and Sanitation Smart Living Handbook										-	-	-
Integrated National Electrification Programme Grant										-	-	-
Municipal Restructuring Grant										-	-	-
Regional Bulk Infrastructure Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										-	-	-
										143 749	148 113	144 619
<b>DoRA Capital</b>												
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)										-	-	-
Municipal Infrastructure Grant (Schedule 5B)										-	-	-
Municipal Water Infrastructure Grant (Schedule 5B)										36 508	30 558	31 783
Neighbourhood Development Partnership Grant (Schedule 5B)										-	-	-
Public Transport Infrastructure Grant (Schedule 5B)										-	-	-
Rural Household Infrastructure Grant (Schedule 5B)										-	-	-
Rural Road Asset Management Systems Grant (Schedule 5B)										-	-	-
Urban Settlement Development Grant (Schedule 4B)										-	-	-
Municipal Human Settlement										-	-	-
Community Library										-	-	-
Integrated City Development Grant (Schedule 4B)										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Energy Efficiency and Demand Side Management Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant (Schedule 5B)										-	-	-
Municipal Systems Improvement Grant (Schedule 5B)										-	-	-
Public Transport Network Grant (Schedule 5B)										-	-	-
Public Transport Network Operations Grant (Schedule 5B)										-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)										-	-	-
Water Services Infrastructure Grant (Schedule 5B)										-	-	-
WFI Connectivity										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)										-	-	-
Aquaponic Project										-	-	-
Resifion Settlement										-	-	-
Infrastructure Skills Development Grant (Schedule 5B)										-	-	-
Restructuring Seed Funding										-	-	-
Municipal Disaster Relief Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										-	-	-
										36 508	30 558	31 783
<b>Trend</b>												
Change in consumer debtors (current and non-current)			7 058	(3 440)	15 029	(29 490)	(24 927)	(24 927)	13 041	15 089	(3 387)	(2 384)

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<b>Total Operating Revenue</b>		166 084	177 781	194 682	203 982	215 134	215 134	211 115	204 780	227 361	226 914
<b>Total Operating Expenditure</b>		135 382	156 246	169 614	203 276	205 516	205 516	142 428	239 228	251 753	256 290
<b>Operating Performance Surplus/(Deficit)</b>		30 702	21 535	25 068	706	9 617	9 617	68 687	(34 447)	(24 391)	(29 376)
<b>Cash and Cash Equivalents (30 June 2012)</b>									123 398		
<b>Revenue</b>											
% Increase in Total Operating Revenue			7,0%	9,5%	4,8%	5,5%	0,0%	(1,9%)	(4,8%)	11,0%	(0,2%)
% Increase in Property Rates Revenue			(7,2%)	6,3%	4,3%	(16,8%)	0,0%	0,1%	26,4%	4,2%	4,4%
% 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			(6,1%)	6,0%	4,4%	(14,4%)	0,0%	(2,8%)	23,8%	4,2%	4,4%
<b>Expenditure</b>											
% Increase in Total Operating Expenditure			15,4%	8,6%	19,8%	1,1%	0,0%	(30,7%)	16,4%	5,2%	1,8%
% Increase in Employee Costs			4,3%	14,4%	16,5%	0,0%	0,0%	(16,9%)	23,1%	4,0%	4,1%
% 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)				180438,3399	189782,2946				212414,9582		
Average Cost/Per Councillor (Remuneration)				399916,6055	410383,1034				410383,1034		
R&M % of PPE		2,3%	2,2%	1,2%	2,5%	2,4%	2,4%		1,6%	1,5%	1,5%
Asset Renewal and R&M as a % of PPE		2,0%	2,0%	6,0%	8,0%	14,0%	14,0%		6,0%	6,0%	6,0%
Debt Impairment % of Total Billable Revenue		0,0%	30,7%	25,6%	29,1%	34,0%	34,0%	0,0%	49,8%	49,8%	49,8%
<b>Capital Revenue</b>											
Internally Funded & Other (R'000)		17 058	25 593	46 303	74 003	90 166	90 166	24 090	56 292	56 937	59 442
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		46 834	26 666	31 240	27 074	29 442	29 442	22 678	36 508	30 558	31 783
Internally Generated funds % of Non Grant Funding		100,0%	100,0%	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%
Grant Funding % of Total Funding		73,3%	51,0%	40,3%	26,8%	24,6%	24,6%	48,5%	39,3%	34,9%	34,8%
<b>Capital Expenditure</b>											
Total Capital Programme (R'000)		63 893	52 259	77 543	101 077	119 608	119 608	46 768	92 800	87 495	91 225
Asset Renewal		-	-	-	15 320	29 475	29 475	-	10 000	10 420	10 878
Asset Renewal % of Total Capital Expenditure		0,0%	0,0%	0,0%	15,2%	24,6%	24,6%	0,0%	10,8%	11,9%	11,9%
<b>Cash</b>											
Cash Receipts % of Rate Payer & Other		101,9%	103,6%	126,4%	69,7%	64,2%	64,2%	(64,2%)	93,4%	93,4%	93,4%
Cash Coverage Ratio		0	0	0	0	0	0	(0)	0	0	0
<b>Borrowing</b>											
Credit Rating (2009/10)									0		
Capital Charges to Operating		16,4%	20,4%	0,6%	0,5%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%
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%
<b>Reserves</b>											
Surplus/(Deficit)		103 706	127 284	155 260	43 227	58 777	58 777	95 043	122 129	96 687	56 057
<b>Free Services</b>											
Free Basic Services as a % of Equitable Share		0,2%	0,2%	0,2%	0,2%	0,2%	0,2%		0,2%	0,2%	0,2%
Free Services as a % of Operating Revenue (excl operational transfers)		0,0%	19,9%	17,3%	32,1%	54,4%	54,4%		32,5%	25,7%	25,8%
<b>High Level Outcome of Funding Compliance</b>											
Total Operating Revenue		166 084	177 781	194 682	203 982	215 134	215 134	211 115	204 780	227 361	226 914
Total Operating Expenditure		135 382	156 246	169 614	203 276	205 516	205 516	142 428	239 228	251 753	256 290
Surplus/(Deficit) Budgeted Operating Statement		30 702	21 535	25 068	706	9 617	9 617	68 687	(34 447)	(24 391)	(29 376)
Surplus/(Deficit) Considering Reserves and Cash Backing		103 706	127 284	155 260	43 227	58 777	58 777	95 043	122 129	96 687	56 057
<b>MTREF Funded (1) / Unfunded (0)</b>	15	1	1	1	1	1	1	1	1	1	1
<b>MTREF Funded ✓ / Unfunded ✗</b>	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**2.7 Expenditure on allocations and grant programmes**

**SA 18 - Capital and Operational grant receipts**

The table below gives a brief indication of the capital and operational grants gazetted to the municipality for 2021/22 financial year.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA18 Transfers and grant receipts									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	107 579	116 628	139 250	145 581	172 670	172 670	156 469	157 113	155 619
Operational Revenue:General Revenue:Equitable Share	95 909	111 162	125 869	134 138	159 757	159 757	139 476	146 163	142 669
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1 877	1 596	2 381	2 513	2 513	2 513	2 323	-	-
HIV and Aids	-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	3 800	3 870	3 000	2 000	2 000	2 000	1 950	1 950	1 950
Mitchell's Plain Urban Renewal	-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]	3 769	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	2 224	-	8 000	6 930	8 400	8 400	12 720	9 000	11 000
Municipal Restructuring Grant	-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	3 862	3 522	3 657	4 987	4 003	4 003	3 972	4 139	4 321
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	1 184	200	200	-	-	-
Libraries, Archives and Museums	-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	2 978	3 464	3 657	2 714	2 714	2 714	2 806	2 924	3 053
Community Library Service Grant	-	-	-	1 089	1 089	1 089	1 166	1 215	1 268
Other	884	-	-	-	-	-	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance	-	-	-	-	-	-	-	-	-
Sports and Recreation	-	58	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>111 441</b>	<b>120 150</b>	<b>142 907</b>	<b>150 568</b>	<b>176 673</b>	<b>176 673</b>	<b>160 441</b>	<b>161 252</b>	<b>159 940</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	60 266	40 206	27 149	26 989	26 658	26 658	36 508	30 558	31 783
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	20 200	13 540	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	40 066	26 666	27 149	26 989	26 658	26 658	36 508	30 558	31 783
Integrated Urban Development Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	375	375	-	-	-
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	-	375	375	-	-	-
Disaster and Emergency Services	-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>60 266</b>	<b>40 206</b>	<b>27 149</b>	<b>26 989</b>	<b>27 033</b>	<b>27 033</b>	<b>36 508</b>	<b>30 558</b>	<b>31 783</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>171 707</b>	<b>160 356</b>	<b>170 056</b>	<b>177 557</b>	<b>203 706</b>	<b>203 706</b>	<b>196 949</b>	<b>191 810</b>	<b>191 723</b>

SA 19 - Capital and Operational Expenditure Programme

It is estimated that a spending rate of 100 per cent is achieved on operating expenditure and 100 per cent on the capital projects for the 2021/2022 MTREF of which performance has been factored into the cash flow budget.

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA19 Expenditure on transfers and grant programme									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>EXPENDITURE:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	103 810	116 628	139 250	145 581	172 670	172 670	156 469	157 113	155 619
Operational Revenue:General Revenue:Equitable Share	95 909	111 162	125 869	134 138	159 757	159 757	139 476	146 163	142 669
Operational Revenue:General Revenue:Fuel Levy	-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	1 877	1 596	2 381	2 513	2 513	2 513	2 323	-	-
HIV and Aids	-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	3 800	3 870	3 000	2 000	2 000	2 000	1 950	1 950	1 950
Mitchell's Plain Urban Renewal	-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook	-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant	2 224	-	8 000	6 930	8 400	8 400	12 720	9 000	11 000
Municipal Restructuring Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	3 862	3 522	3 657	4 987	4 674	4 674	3 972	4 139	4 321
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	-	671	671	-	-	-
Libraries, Archives and Museums	-	-	-	-	-	-	-	-	-
Provincialisation of Libraries	2 978	3 464	3 657	2 714	2 714	2 714	2 806	2 924	3 053
Community Library Service Grant	-	-	-	1 089	1 089	1 089	1 166	1 215	1 268
Other	884	-	-	1 184	200	200	-	-	-
Public Transport	-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance	-	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>107 672</b>	<b>120 150</b>	<b>142 907</b>	<b>150 568</b>	<b>177 344</b>	<b>177 344</b>	<b>160 441</b>	<b>161 252</b>	<b>159 940</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	60 266	40 206	27 149	26 989	26 658	26 658	36 508	30 558	31 783
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	20 200	13 540	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	40 066	26 666	27 149	26 989	26 658	26 658	36 508	30 558	31 783
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	85	2 784	2 784	-	-	-
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	85	375	375	-	-	-
Disaster and Emergency Services	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	2 409	2 409	-	-	-
Libraries, Archives and Museums	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>60 266</b>	<b>40 206</b>	<b>27 149</b>	<b>27 074</b>	<b>29 442</b>	<b>29 442</b>	<b>36 508</b>	<b>30 558</b>	<b>31 783</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>167 938</b>	<b>160 356</b>	<b>170 056</b>	<b>177 642</b>	<b>206 786</b>	<b>206 786</b>	<b>196 949</b>	<b>191 810</b>	<b>191 723</b>

## 2.8 Allocations or grants made by the municipality

The municipality does not have any allocations or grants made by the municipality.

## 2.9 Councillors Allowances and Employee benefits

The following table is a breakdown of councillors' Remuneration and Employee salaries and benefits for the year 2021/2022.

**Table SA22-Summary of councillor and staff benefits**

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA22 Summary councillor and staff benefits									
Summary of Employee and Councillor remuneration	2016/17	2017/18	2018/19	Budget Year 2020/21			2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	7 011	7 942	8 171	8 256	8 256	8 256	8 256	8 603	8 981
Pension and UIF Contributions	984	1 124	1 107	1 166	1 166	1 166	1 166	1 215	1 268
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	1 472	847	1 031	1 112	1 112	1 112	1 112	1 158	1 209
Cellphone Allowance	1 288	1 288	1 288	1 368	1 368	1 368	1 368	1 426	1 488
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>10 755</b>	<b>11 200</b>	<b>11 598</b>	<b>11 901</b>	<b>11 901</b>	<b>11 901</b>	<b>11 901</b>	<b>12 401</b>	<b>12 947</b>
<b>% increase</b>		<b>4,1%</b>	<b>3,5%</b>	<b>2,6%</b>	-	-	-	<b>4,2%</b>	<b>4,4%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	4 243	3 000	4 524	4 606	4 606	4 606	5 372	5 597	5 844
Pension and UIF Contributions	7	6	7	178	178	178	185	193	201
Medical Aid Contributions	106	82	58	61	61	61	114	119	124
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	110	(2)	431	209	209	209	235	245	256
Motor Vehicle Allowance	544	340	330	471	471	471	491	511	534
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	80	80	80	84	84	84	84	88	92
Other benefits and allowances	95	197	193	224	224	224	201	209	218
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>5 185</b>	<b>3 702</b>	<b>5 623</b>	<b>5 834</b>	<b>5 834</b>	<b>5 834</b>	<b>6 682</b>	<b>6 963</b>	<b>7 269</b>
<b>% increase</b>		<b>(28,6%)</b>	<b>51,9%</b>	<b>3,7%</b>	-	-	<b>14,5%</b>	<b>4,2%</b>	<b>4,4%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	34 359	35 730	39 523	46 577	46 577	46 577	55 199	57 276	59 793
Pension and UIF Contributions	4 302	4 869	5 896	7 271	7 271	7 271	8 465	8 820	9 208
Medical Aid Contributions	2 439	2 697	2 208	2 910	2 910	2 910	3 224	3 359	3 506
Overtime	1 127	1 397	1 308	2 005	2 005	2 005	4 761	4 961	5 179
Performance Bonus	750	916	1 053	1 271	1 271	1 271	1 419	1 478	1 543
Motor Vehicle Allowance	114	24	28	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	157	87	94	481	481	481	398	414	433
Other benefits and allowances	2 376	2 339	2 731	3 366	3 366	3 366	3 442	3 586	3 744
Payments in lieu of leave	(309)	929	-	-	-	-	-	-	-
Long service awards	-	-	445	157	157	157	441	558	319
Post-retirement benefit obligations	-	-	1 358	348	348	348	2 424	2 526	2 637
<b>Sub Total - Other Municipal Staff</b>	<b>45 315</b>	<b>48 989</b>	<b>54 643</b>	<b>64 386</b>	<b>64 386</b>	<b>64 386</b>	<b>79 771</b>	<b>82 978</b>	<b>86 362</b>
<b>% increase</b>		<b>8,1%</b>	<b>11,5%</b>	<b>17,8%</b>	-	-	<b>23,9%</b>	<b>4,0%</b>	<b>4,1%</b>
<b>Total Parent Municipality</b>	<b>61 254</b>	<b>63 891</b>	<b>71 864</b>	<b>82 121</b>	<b>82 121</b>	<b>82 121</b>	<b>98 354</b>	<b>102 342</b>	<b>106 577</b>
<b>% increase</b>		<b>4,3%</b>	<b>12,5%</b>	<b>14,3%</b>	-	-	<b>19,8%</b>	<b>4,1%</b>	<b>4,1%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>61 254</b>	<b>63 891</b>	<b>71 864</b>	<b>82 121</b>	<b>82 121</b>	<b>82 121</b>	<b>98 354</b>	<b>102 342</b>	<b>106 577</b>
<b>% increase</b>		<b>4,3%</b>	<b>12,5%</b>	<b>14,3%</b>	-	-	<b>19,8%</b>	<b>4,1%</b>	<b>4,1%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>50 499</b>	<b>52 691</b>	<b>60 266</b>	<b>70 219</b>	<b>70 219</b>	<b>70 219</b>	<b>86 453</b>	<b>89 941</b>	<b>93 631</b>

Table SA23- Salaries, allowances and benefits (Political Office Bearers/ Councillors/ Senior Managers)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)						
-DESIGNATION						
Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1.				2.
<b>Councillors</b>						
Speaker	611 815	91 772	47 175	-	-	750 762
Chief Whip	-	-	-	-	-	-
Executive Mayor	764 768	114 715	47 175	-	-	926 658
Deputy Executive Mayor	611 815	91 772	47 175	-	-	750 762
Executive Committee	-	-	-	-	-	-
Total for all other councillors	6 267 394	867 398	2 338 136	-	-	9 472 928
<b>Total Councillors</b>	<b>8 255 792</b>	<b>1 165 657</b>	<b>2 479 661</b>			<b>11 901 110</b>
<b>Senior Managers of the Municipality</b>						
Municipal Manager (MM)	970 536	199 664	241 250	63 006	-	1 474 456
Chief Finance Officer	980 797	43 680	159 975	53 296	-	1 237 748
Director Corporate Services	998 666	51 266	233 875	-	-	1 283 807
Senior Manager PWBS	926 625	3 696	50 000	46 331	-	1 026 652
Senior Community Services Manager	877 269	126	50 000	43 606	-	971 001
<i>List of each official with packages &gt;= senior manager</i>						
Senior Manager Town Planning	617 750	1 464	40 000	29 071	-	688 285
<b>Total Senior Managers of the Municipality</b>	<b>5 371 643</b>	<b>299 896</b>	<b>775 100</b>	<b>235 310</b>		<b>6 681 949</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>						
	<b>13 627 435</b>	<b>1 465 553</b>	<b>3 254 761</b>	<b>235 310</b>		<b>18 583 059</b>



Table SA 24 – Summary of personnel numbers

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
Number	1,2	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)		29		29	29	-	29	29	-	29
Board Members of municipal entities	4							-	-	-
<b>Municipal employees</b>	5							-	-	-
Municipal Manager and Senior Managers	3	5		5	5		5	6	-	6
Other Managers	7	8	8		9	9		11	11	-
Professionals		79	57	22	121	86	35	126	106	20
Finance		46	30	16	47	31	16	34	28	6
Spatial/town planning		6	6		7	6	1	6	6	-
Information Technology		3	2	1	4	3	1	4	3	1
Roads		8	6	2	3	3	-	5	5	-
Electricity		2	1	1	2	1	1	1	1	-
Water								-	-	-
Sanitation					-	-	-	-	-	-
Refuse					-	-	-	-	-	-
Other		14	12	2	58	42	16	76	63	13
Technicians		7	7	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		7	7		-	-	-	-	-	-
Clerks (Clerical and administrative)		95	76	19	95	76	19	97	81	16
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		47	45	2	47	45	2	35	35	-
Elementary Occupations		86	50	43	93	50	43	132	61	71
<b>TOTAL PERSONNEL NUMBERS</b>	9	356	243	120	399	266	133	436	294	142
% increase					12,1%	9,5%	10,8%	9,3%	10,5%	6,8%
<b>Total municipal employees headcount</b>	6, 10	299	226	73	229	209	20	-	-	-
Finance personnel headcount	8, 10	34	26	8	33	26	7	-	-	-
Human Resources personnel headcount	8, 10	36	26	10	31	29	3	-	-	-

2.10 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25-Budgeted monthly revenue and expenditure

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA25 Budgeted monthly revenue and expenditure														Medium Term Revenue and Expenditure Framework			
Description	Budget Year 2020/21												Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
	July	August	Sept.	October	November	December	January	February	March	April	May	June					
<b>R thousand</b>																	
<b>Revenue By Source</b>																	
Property rates	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	2 981	3 433	36 226	37 748	39 409		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	337	337	337	337	337	337	337	337	337	337	337	337	4 045	4 215	4 400		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	72	72	72	72	72	72	72	72	72	72	72	72	864	900	940		
Interest earned - external investments	528	528	528	528	528	528	528	528	528	528	528	528	6 338	8 604	8 983		
Interest earned - outstanding debtors	516	516	516	516	516	516	516	516	516	516	516	516	6 193	6 453	6 737		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	35	35	35	35	35	35	35	35	35	35	35	35	418	435	455		
Licences and permits	55	55	55	55	55	55	55	55	55	55	55	55	664	692	721		
Agency services	28	28	28	28	28	28	28	28	28	28	28	28	340	354	370		
Transfers and subsidies	12 310	12 310	12 310	12 310	12 310	12 310	12 310	12 310	12 310	12 310	12 310	12 310	147 721	152 252	148 940		
Other revenue	61	61	61	61	61	61	61	61	61	61	61	61	729	759	793		
Gains	104	104	104	104	104	104	104	104	104	104	104	104	1 244	14 950	15 168		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 027</b>	<b>17 480</b>	<b>204 780</b>	<b>227 361</b>	<b>226 914</b>		
<b>Expenditure By Type</b>																	
Employee related costs	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 204	7 205	86 453	89 941	93 631		
Remuneration of councillors	992	992	992	992	992	992	992	992	992	992	992	992	11 901	12 401	12 947		
Debt impairment	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	1 672	20 059	20 901	21 821		
Depreciation & asset impairment	4 114	4 114	4 114	4 114	4 114	4 114	4 114	4 114	4 114	4 114	4 114	4 114	49 362	58 394	54 699		
Finance charges	25	25	25	25	25	25	25	25	25	25	25	25	303	316	329		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other materials	341	341	341	341	341	341	341	341	341	341	341	341	4 090	4 262	4 448		
Contracted services	3 071	3 071	3 071	3 071	3 071	3 071	3 071	3 071	3 071	3 071	3 071	3 072	36 858	36 531	38 135		
Transfers and subsidies	172	172	172	172	172	172	172	172	172	172	172	172	2 068	2 155	2 250		
Other expenditure	2 344	2 344	2 344	2 344	2 344	2 344	2 344	2 344	2 344	2 344	2 344	2 345	28 134	26 853	28 032		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Expenditure</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 938</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>		
<b>Surplus/(Deficit)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 908)</b>	<b>(2 458)</b>	<b>(34 447)</b>	<b>(24 391)</b>	<b>(29 376)</b>		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	36 508	30 558	31 783		
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>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>584</b>	<b>2 061</b>	<b>2 407</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Surplus/(Deficit)</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>584</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>		

Table SA26- Budgeted monthly revenue and expenditure (municipal vote)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>															
<b>Revenue by Vote</b>															
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	16 065	16 065	16 065	16 065	16 065	16 065	16 065	16 065	16 065	16 065	16 065	16 065	192 777	217 274	216 384
Vote 3 - Corporate Services	9	9	9	9	9	9	9	9	9	9	9	9	105	109	114
Vote 4 - Community Services	777	777	777	777	777	777	777	777	777	777	777	777	9 329	9 721	10 147
Vote 5 - Public Works and Basic Services	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	38 831	30 558	31 783
Vote 6 - Planning and Development	21	21	21	21	21	21	21	21	21	21	21	21	248	258	269
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>20 107</b>	<b>241 288</b>	<b>257 919</b>	<b>258 697</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - Executive and Council	2 115	2 115	2 115	2 115	2 115	2 115	2 115	2 115	2 115	2 115	2 115	2 116	25 383	26 208	27 361
Vote 2 - Budget and Treasury	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 299	8 300	99 593	110 832	109 182
Vote 3 - Corporate Services	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	2 088	25 056	26 108	27 257
Vote 4 - Community Services	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 412	40 929	42 606	44 469
Vote 5 - Public Works and Basic Services	3 475	3 475	3 475	3 475	3 475	3 475	3 475	3 475	3 475	3 475	3 475	3 476	41 702	39 158	40 880
Vote 6 - Planning and Development	547	547	547	547	547	547	547	547	547	547	547	547	6 564	6 840	7 141
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 938</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>169</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>172</b>	<b>169</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>

Table SA27-Budgeted monthly revenue and expenditure (standard classification)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)															
Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Revenue - Functional</b>															
<b>Governance and administration</b>	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 488	192 881	217 383	216 497
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 036	16 488	192 881	217 383	216 497
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	440	440	440	440	440	440	440	440	440	440	440	440	5 284	5 506	5 747
Community and social services	331	331	331	331	331	331	331	331	331	331	331	331	3 973	4 140	4 322
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	109	109	109	109	109	109	109	109	109	109	109	109	1 311	1 366	1 425
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	3 257	3 257	3 257	3 257	3 257	3 257	3 257	3 257	3 257	3 257	3 257	3 257	39 079	30 816	32 052
Planning and development	21	21	21	21	21	21	21	21	21	21	21	21	248	258	269
Road transport	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	38 831	30 558	31 783
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	337	337	337	337	337	337	337	337	337	337	337	337	4 045	4 215	4 400
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	337	337	337	337	337	337	337	337	337	337	337	337	4 045	4 215	4 400
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 070</b>	<b>20 522</b>	<b>241 288</b>	<b>257 919</b>	<b>258 697</b>
<b>Expenditure - Functional</b>															
<b>Governance and administration</b>	12 511	12 511	12 511	12 511	12 511	12 511	12 511	12 511	12 511	12 511	12 511	12 512	150 132	163 253	163 909
Executive and council	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 959	1 960	23 513	24 500	25 578
Finance and administration	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	10 396	124 749	137 045	136 548
Internal audit	156	156	156	156	156	156	156	156	156	156	156	156	1 870	1 708	1 783
<b>Community and public safety</b>	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 778	2 779	33 341	34 699	36 213
Community and social services	1 420	1 420	1 420	1 420	1 420	1 420	1 420	1 420	1 420	1 420	1 420	1 421	17 045	17 761	18 530
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 303	1 304	15 641	16 256	16 971
Housing	55	55	55	55	55	55	55	55	55	55	55	55	655	682	712
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	3 369	3 369	3 369	3 369	3 369	3 369	3 369	3 369	3 369	3 369	3 369	3 369	40 427	39 705	41 452
Planning and development	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	16 680	17 380	18 145
Road transport	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	1 979	23 747	22 325	23 307
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	932	932	932	932	932	932	932	932	932	932	932	933	11 189	9 784	10 214
Energy sources	83	83	83	83	83	83	83	83	83	83	83	83	1 000	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	849	849	849	849	849	849	849	849	849	849	849	849	10 189	9 784	10 214
<b>Other</b>	345	345	345	345	345	345	345	345	345	345	345	345	4 138	4 312	4 502
<b>Total Expenditure - Functional</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 935</b>	<b>19 938</b>	<b>239 228</b>	<b>251 753</b>	<b>256 290</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>584</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>134</b>	<b>584</b>	<b>2 061</b>	<b>6 167</b>	<b>2 407</b>

Table SA28-Budgeted monthly capital expenditure (municipal vote)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>																
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Works and Basic Services	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	30 758	13 546	14 142	
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>2 563</b>	<b>30 758</b>	<b>13 546</b>	<b>14 142</b>	
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive and Council	13	13	13	13	13	13	13	13	13	13	13	13	151	158	165	
Vote 2 - Budget and Treasury	67	67	67	67	67	67	67	67	67	67	67	67	803	837	874	
Vote 3 - Corporate Services	142	142	142	142	142	142	142	142	142	142	142	142	1 708	1 103	1 151	
Vote 4 - Community Services	929	929	929	929	929	929	929	929	929	929	929	929	11 147	11 615	12 126	
Vote 5 - Public Works and Basic Services	4 006	4 006	4 006	4 006	4 006	4 006	4 006	4 006	4 006	4 006	4 006	4 006	48 072	60 070	62 593	
Vote 6 - Planning and Development	13	13	13	13	13	13	13	13	13	13	13	13	160	167	174	
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>5 170</b>	<b>62 042</b>	<b>73 949</b>	<b>77 083</b>	
<b>Total Capital Expenditure</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 734</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>	

Table SA29- Budgeted monthly capital expenditure (standard classification)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)															
Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital Expenditure - Functional</b>															
<i>Governance and administration</i>	268	268	268	268	268	268	268	268	268	268	268	268	3 213	2 670	2 788
Executive and council	13	13	13	13	13	13	13	13	13	13	13	13	151	158	165
Finance and administration	255	255	255	255	255	255	255	255	255	255	255	255	3 061	2 512	2 623
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	946	946	946	946	946	946	946	946	946	946	946	946	11 347	11 824	12 344
Community and social services	337	337	337	337	337	337	337	337	337	337	337	337	4 049	4 219	4 404
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	608	608	608	608	608	608	608	608	608	608	608	608	7 298	7 605	7 939
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	74 740	69 354	72 286
Planning and development	6 013	6 013	6 013	6 013	6 013	6 013	6 013	6 013	6 013	6 013	6 013	6 013	72 153	66 658	69 471
Road transport	216	216	216	216	216	216	216	216	216	216	216	216	2 587	2 696	2 814
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	292	292	292	292	292	292	292	292	292	292	292	292	3 500	3 647	3 807
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management	83	83	83	83	83	83	83	83	83	83	83	83	1 000	1 042	1 088
Waste management	208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 605	2 720
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 734</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>
<b>Funded by:</b>															
National Government	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	36 508	30 558	31 783
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>3 042</b>	<b>36 508</b>	<b>30 558</b>	<b>31 783</b>
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 691	4 691	4 691	4 691	4 691	4 691	4 691	4 691	4 691	4 691	4 691	4 691	56 292	56 937	59 442
<b>Total Capital Funding</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 733</b>	<b>7 734</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>

Table SA30- Budgeted monthly cash flow

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23
<b>Cash Receipts By Source</b>															
Property rates	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	26 021	27 114	28 307
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	243	243	243	243	243	243	243	243	243	243	243	243	2 911	3 039	3 176
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	73	73	73	73	73	73	73	73	73	73	73	73	877	914	954
Interest earned - external investments	528	528	528	528	528	528	528	528	528	528	528	528	6 338	8 604	8 983
Interest earned - outstanding debtors	371	371	371	371	371	371	371	371	371	371	371	371	4 448	4 635	4 839
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8	8	8	8	8	8	8	8	8	8	8	8	94	98	102
Licences and permits	84	84	84	84	84	84	84	84	84	84	84	84	1 004	1 046	1 091
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	13 370	13 370	13 370	13 370	13 370	13 370	13 370	13 370	13 370	13 370	13 370	13 370	160 441	161 252	159 940
Other revenue	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	15 316	15 959	16 661
<b>Cash Receipts by Source</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>18 121</b>	<b>217 449</b>	<b>222 661</b>	<b>224 053</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	36 508	30 558	31 783
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	803	803	803	803	803	803	803	803	803	803	803	803	9 630	14 950	15 168
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(20)	-	-	-	-	-	-	-	-	-	-	17	(3)	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>21 946</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 966</b>	<b>21 982</b>	<b>263 584</b>	<b>268 169</b>	<b>271 004</b>
<b>Cash Payments by Type</b>															
Employee related costs	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(8 078)	(96 941)	(100 207)	(104 626)
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(303)	(316)	(329)
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(357)	(4 290)	(4 470)	(4 675)
Contracted services	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(3 490)	(41 875)	(36 174)	(37 761)
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(172)	(2 068)	(2 155)	(2 250)
Other expenditure	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(2 276)	(27 315)	(26 000)	(27 142)
<b>Cash Payments by Type</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(14 399)</b>	<b>(172 792)</b>	<b>(169 321)</b>	<b>(176 783)</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(7 733)	(92 800)	(87 495)	(91 225)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(22 133)</b>	<b>(265 592)</b>	<b>(256 816)</b>	<b>(268 008)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(187)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(167)</b>	<b>(151)</b>	<b>(2 008)</b>	<b>11 352</b>	<b>2 996</b>
Cash/cash equivalents at the month/year begin:	125 422	125 235	125 068	124 901	124 734	124 567	124 400	124 233	124 066	123 899	123 732	123 565	125 422	123 415	134 767
Cash/cash equivalents at the month/year end:	125 235	125 068	124 901	124 734	124 567	124 400	124 233	124 066	123 899	123 732	123 565	123 415	123 415	134 767	137 763

## 2.11 ANNUAL BUDGET AND SDBIP – INTERNAL DEPARTMENTS

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

- Registration of community needs;
- Process Plan applicable to the fourth revision cycle including the following key IDP processes and deliverables:
  - ✓ Compilation of departmental business plans including key performance indicators and targets;
  - ✓ Financial planning and budgeting process;
  - ✓ Public participation process;
  - ✓ Compilation of the SDBIP, and
  - ✓ The review of the performance management and monitoring processes.

Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Table SA2 Matrix Financial Performance Budget (revenue source /expenditure type and department)

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type)							
Description	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury	Vote 3 - Corporate Services	Vote 4 - Community Services	Vote 5 - Public Works and Basic Services	Vote 6 - Planning and Development	Total
<b>R thousand</b>							
<b>Revenue By Source</b>							
Property rates	–	36 226	–	–	–	–	36 226
Service charges - electricity revenue	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	4 045	–	–	4 045
Rental of facilities and equipment	–	864	–	–	–	–	864
Interest earned - external investments	–	6 338	–	–	–	–	6 338
Interest earned - outstanding debtors	–	6 193	–	–	–	–	6 193
Dividends received	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	106	–	312	–	–	418
Licences and permits	–	–	–	659	–	5	664
Agency services	–	–	–	340	–	–	340
Other revenue	–	380	105	1	–	243	729
Transfers and subsidies	–	141 426	–	3 972	2 323	–	147 721
Gains	–	1 244	–	–	–	–	1 244
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>–</b>	<b>192 777</b>	<b>105</b>	<b>9 329</b>	<b>2 323</b>	<b>248</b>	<b>204 780</b>
<b>Expenditure By Type</b>							
Employee related costs	7 611	16 653	10 761	27 057	20 492	3 878	86 453
Remuneration of councillors	11 901	–	–	–	–	–	11 901
Debt impairment	–	20 059	–	–	–	–	20 059
Depreciation & asset impairment	–	49 362	–	–	–	–	49 362
Finance charges	–	303	–	–	–	–	303
Bulk purchases	–	–	–	–	–	–	–
Other materials	6	–	218	3 015	850	–	4 090
Contracted services	1 965	4 706	9 084	5 922	12 890	2 291	36 858
Transfers and subsidies	–	2 068	–	–	–	–	2 068
Other expenditure	3 898	6 442	4 993	4 935	7 470	395	28 134
Losses	–	–	–	–	–	–	–
<b>Total Expenditure</b>	<b>25 383</b>	<b>99 593</b>	<b>25 056</b>	<b>40 929</b>	<b>41 702</b>	<b>6 564</b>	<b>239 228</b>
<b>Surplus/(Deficit)</b>							
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	36 508	–	36 508
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>(25 383)</b>	<b>93 183</b>	<b>(24 951)</b>	<b>(31 600)</b>	<b>(2 871)</b>	<b>(6 317)</b>	<b>2 061</b>



SA7 - Measurable performance objectives

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA7 Measurable performance objectives										
Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Vote 1 - vote name</b>										
<b>Municipal governance and administration</b>										
<b>Executive and council</b>										
Quarterly audit committee meetings to be held	Number of meetings	169,273	297,898	322,234	300,000	300,000	300,000	311,700	324,791	339,082
Municipal Newsletter	Number of newspapers issued	139,289	100,446	61,269	211,200	211,200	211,200	340,000	354,280	369,868
Conducting of IDP roadshows	Number of roadshows conducted	277,129	554,316	33,500	424,950	424,950	424,950	318,813	332,204	346,820
Training of Ward Committees	Number of training provided	-	29,064	-	209,800	209,800	209,800	217,982	227,137	237,132
Spluma Projects		42,376	648,598	392,327	900,000	900,000	900,000	1,100,000	1,146,200	1,196,633
<b>Budget and treasury office</b>										
Valuation roll developed	Valuation roll	230,248	198,714	203,280	223,608	223,608	223,608	2,300,000	2,396,600	2,502,050
Provision of Free basic service to Indigents (Electricity)	Number people received FBE	1,202,881	1,711,571	1,496,060	1,990,372	2,987,372	2,987,372	2,067,997	2,154,852	2,249,666
<b>Corporate services</b>										
Number of OHS Training Workshops conducted	Number of Trainings and Workshops	-	30,894	298,550	52,800	52,800	52,800	50,000	52,100	54,392
Number wellness programs conducted	Number of Trainings and Workshops	59,500	113,138	348,413	240,000	240,000	240,000	140,000	1,458.80	1,522.99
Employee Training	Number of Trainings and Workshops	709,201	709,300	595,536	728,659	728,659	728,659	450,000	468,900	489,532
Councillor Training	Number of Trainings and Workshops	191,835	70,000	32,600	209,000	209,000	209,000	217,151	226,271	236,227
<b>Community and public safety</b>										
<b>Community services</b>										
Training of Sport Administrators	Number of Reports	485,122	348,269	341,783	546,075	546,075	546,075	409,400	426,595	445,365
Tourism awareness program	Number of Reports	280,545	381,333	261,949	1,816,260	1,816,260	1,816,260	1,304,840	1,359,643	1,419,468
Conducting of Basic Computer Trainings	Number of Reports	-	-	-	100,000	100,000	100,000	-	-	-
Training and Skills Empowerment of Emerging	Number of programs implemented	-	-	-	1,033,200	1,033,200	1,033,200	-	-	-
Training and Skills Empowerment of SMMEs	Number of Reports	-	178,820	339,540	1,150,000	1,150,000	1,150,000	580,000	604,360	630,952
Coordination of Arts and Culture events	Number of Reports	1,092,127	990,341	455,420	886,810	886,810	886,810	784,800	817,762	852,108
Youth Development Programmes	Number of programs implemented	885,638	887,208	313,759	1,014,450	1,014,450	1,014,450	1,145,784	1,193,906	1,244,051
Disaster management centre	Construction of Disaster Management Centre	-	-	-	7,000,000	7,000,000	7,000,000	6,500,000	6,773,000	7,071,012
Purchase of Furniture making Property		-	-	-	-	-	-	2,700,000	2,813,400	2,937,190
<b>Economic and environmental services</b>										
<b>Economic Development/Planning</b>										
<b>Economic Development/Planning</b>										
Construction of Roads	Number of km or road provided	22,662,767	19,882,873	29,773,630	4,617,147	4,223,834	4,223,834	3,000,000	-	-
Construction of Community Facilities	Number of facilities completed	15,358,364	21,955,681	38,603,173	22,464,047	17,402,028	17,402,028	32,023,000	15,630	16,318
Centocow shelter and Toilets		-	-	353,870	3,258,590	3,258,590	3,258,590	-	-	-
Procurement of Plant and Equipment	Number of Equipment procured	8,553	139,644	115,745	3,500,000	4,000,000	4,000,000	442,730	461,325	481,623
Construction of Asphalt Roads	Number of km or road provided	-	-	19,460,811	21,923,702	30,980,670	30,980,670	17,531,948	13,546,000	141,420.24
Repairs and Maintenance - Office Buildings	Frequency of building maintenance	-	-	540,286	2,200,000	1,200,000	1,200,000	700,000	729,400	761,494
Repairs and Maintenance - Roads	Frequency of building maintenance	981,350	1,596,997	2,015,104	3,000,000	5,500,000	5,500,000	3,000,000	3,126,000	3,263,544
Repairs and Maintenance - Community assets	Frequency of building maintenance	2,678,796	2,342,261	1,120,363	4,150,000	4,150,000	4,150,000	2,000,000	2,084,000	2,175,696
Fencing	Frequency of building maintenance	-	-	193,031	420,000	420,000	420,000	-	-	-
Upgrading of gravel access roads(all 15 wards)	Number of km or road provided	-	-	-	15,000,000	29,300,000	29,300,000	10,000,000	10,420,000	10,878,480
Storm Water (all 15 wards)		-	-	-	3,000,000	3,000,000	3,000,000	1,000,000	1,042,000	1,087,848
Underberg CBD Infrastructure Upgrade	Number of km or road provided	-	-	-	-	8,000,000	8,000,000	3,000,000	3,126,000	3,263,544
Creighton CBD Infrastructure Upgrade	Number of km or road provided	-	-	-	-	3,500,000	3,500,000	3,000,000	3,126,000	3,263,544
Bulwer CBD Infrastructure Upgrade	Number of km or road provided	-	-	-	-	3,500,000	3,500,000	3,000,000	3,126,000	3,263,544
<b>And so on for the rest of the Votes</b>										

**SA8 - Performance Indicators and Benchmarks**

**KZN436 Dr Nkosazana Dlamini Zuma - 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	16,4%	20,4%	0,6%	0,5%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	44,3%	62,8%	1,7%	1,6%	0,6%	0,6%	0,3%	0,5%	0,4%	0,4%
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	10,6%	11,2%	3,3%	11,2%	3,3%	3,3%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	3,5	3,7	3,6	1,9	2,1	2,1	4,9	2,5	1,6	1,2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3,5	3,7	3,6	1,9	2,1	2,1	4,9	2,5	1,6	1,2
Liquidity Ratio	Monetary Assets/Current Liabilities	2,2	2,6	2,4	1,2	1,4	1,4	3,5	1,8	1,2	0,9
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		87,2%	102,6%	100,0%	71,7%	70,2%	70,2%	-76,1%	71,8%	71,9%	71,9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	31,4%	27,4%	32,7%	16,8%	18,0%	18,0%	36,4%	24,1%	20,2%	19,2%
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		28,5%	20,9%	32,4%	69,5%	51,2%	51,2%	-11,9%	33,5%	64,6%	92,7%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kWh)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	30,4%	29,6%	31,0%	34,4%	32,6%	32,6%	27,6%	42,2%	39,6%	41,3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36,9%	35,9%	36,9%	40,3%	38,2%	38,2%		48,0%	45,0%	47,0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4,3%	4,2%	2,3%	5,8%	5,5%	5,5%		4,3%	3,8%	4,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14,1%	13,3%	14,2%	20,5%	16,3%	16,3%	12,2%	24,3%	25,8%	24,3%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1,3	5,7	6,7	9,9	9,9	9,9	4,1	4,3	5,4	5,6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	138,1%	138,5%	171,1%	88,2%	116,3%	116,3%	236,8%	120,0%	107,2%	97,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	14,0	17,4	11,8	5,2	6,5	6,5	(21,7)	8,7	9,3	9,1

**CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS**

The table below gives an indication of the contracts that have future budgetary implication in the municipality.

APPOINTED BIDDER	DESCRIPTION OF GOODS/SERVICES/PROJECTS	CONTRACT VALUE AS PER CONTRACT	CONTRACT AMOUNT PAID	BALANCE OF CONTRACT VALUE	CONTRACT START DATE	CONTRACT END DATE	CONTRACT DURATION IN MONTHS
GREEN DOOR LANDSCAPRE SERVICES	HORTICULTUREAL SERVICES	R 931 500,00	R 181 125,00	R 750 375,00	09/12/2019	08/12/2022	36
MTN	INTERNAL PROVISION	R 224 975,75		R 224 975,75	17/01/2020	16/01/2023	36
TURNIMART TRAVEL	TRAVEL AGENCY	R 34 119,86	R 520 590,40	R 508 706,12	01/02/2020	31/01/2023	36
SMART SECURE	PROVISION OF SECURITY SERVICES	R 8 580 623,00	R 2 599 046,16	R 5 981 576,85	15/02/2020	14/02/2023	36
FAST MOVING TRADING t/a FMT DATA	SERVICE PROVIDER FOR VERIFICATION OF INDIGENT LISTING	R 422 866,50	R -	R -	18/9/2020	18/09/2023	36

**SA – 33 Contracts Having Future Budgetary Implications**

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA33 Contracts having future budgetary implications							
Description	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework			Total Contract Value	
			Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24		Estimate
R thousand	Total	Original Budget					
<b>Total Operating Revenue Implication</b>	-	-	-	-	-	-	
<b>Expenditure Obligation By Contract</b>							
<i>Green Door Landscapre Services</i>	3 Years	455	800	834	870	2,959	
<i>MTN</i>	3 Years	450	467	487	509	1,913	
<i>Turnimart Travel</i>	3 Years	1,230	1,235	1,286	1,343	5,094	
<i>Smart Secure</i>	3 Years	8,074	8,400	8,753	9,138	34,366	
<i>Fast Moving t/a FMT Data</i>	3 Years	106	106	106	106	423	
<i>Contract 6</i>						-	
<b>Total Operating Expenditure Implication</b>	-	10,315	11,008	11,466	11,966	44,755	
<i>Contract 20</i>						-	
<b>Total Capital Expenditure Implication</b>	-	-	-	-	-	-	
<b>Total Parent Expenditure Implication</b>	-	10,315	11,008	11,466	11,966	44,755	

2.12 CAPITAL EXPENDITURE DETAILS

The following tables present details of the municipality’s capital expenditure programme, firstly on new assets, then the upgrading of assets and finally on the repair and maintenance of assets.

SA34A- Capital expenditure on new assets by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34a Capital expenditure on new assets by asset class									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	26 981	29 923	12 598	25 494	22 789	22 789	18 600	43 166	44 946
Roads Infrastructure	26 981	29 923	12 598	25 494	22 789	22 789	16 500	40 978	42 661
Roads	26 981	29 923	12 598	25 494	22 789	22 789	16 500	40 978	42 661
Road Structures	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	500	521	544
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	500	521	544
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	1 600	1 667	1 741
Landfill Sites	-	-	-	-	-	-	500	521	544
Waste Transfer Stations	-	-	-	-	-	-	1 100	1 146	1 197
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	5 302	-	36 140	28 266	17 042	17 042	32 388	1 438	1 501
Community Facilities	5 274	-	7 523	19 653	14 073	14 073	24 388	1 438	1 501
Halls	54	-	2 921	7 336	1 872	1 872	16 000	-	-
Centres	5 064	-	-	-	-	-	-	-	-
Crèches	156	-	4 056	1 027	1 215	1 215	3 523	16	16
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	5 250	5 250	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	80	180	180	465	485	506
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	308	5 251	3 806	3 806	200	208	218
Markets	-	-	238	5 459	950	950	3 700	208	218
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	500	800	800	500	521	544
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	28	-	28 617	8 613	2 969	2 969	8 000	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	28	-	28 617	8 613	2 969	2 969	8 000	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	13 697	17 729	338	8 248	3 418	3 418	11 450	11 931	12 456
Operational Buildings	13 697	17 729	338	8 248	3 418	3 418	11 450	11 931	12 456
Municipal Offices	13 697	17 729	338	8 248	3 418	3 418	11 450	11 931	12 456
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	102	122	365	365	499	520	543
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	102	122	365	365	499	520	543
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	102	122	245	245	349	363	379
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	120	120	150	156	163
<b>Computer Equipment</b>	533	966	456	1 219	827	827	660	688	718
Computer Equipment	533	966	456	1 219	827	827	660	688	718
<b>Furniture and Office Equipment</b>	1 181	1 520	2 246	2 363	2 383	2 383	981	1 022	1 067
Furniture and Office Equipment	1 181	1 520	2 246	2 363	2 383	2 383	981	1 022	1 067
<b>Machinery and Equipment</b>	5 221	691	2 122	4 915	5 563	5 563	2 722	2 836	2 961
Machinery and Equipment	5 221	691	2 122	4 915	5 563	5 563	2 722	2 836	2 961
<b>Transport Assets</b>	10 949	1 429	5 105	1 000	7 239	7 239	-	-	-
Transport Assets	10 949	1 429	5 105	1 000	7 239	7 239	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>63 865</b>	<b>52 259</b>	<b>59 105</b>	<b>71 627</b>	<b>59 627</b>	<b>59 627</b>	<b>67 300</b>	<b>61 601</b>	<b>64 192</b>

Table SA34b- Capital expenditure on the Renewal of existing assets by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>R thousand</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	15 320	29 475	29 475	10 000	10 420	10 878
Roads Infrastructure	-	-	-	15 320	29 475	29 475	10 000	10 420	10 878
Roads	-	-	-	15 320	29 475	29 475	10 000	10 420	10 878
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	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	-	-	-	15 320	29 475	29 475	10 000	10 420	10 878

The municipality has set out a budget of R 10 million to renew the gravel roads through hiring of plant hire. It can be noted that even though the repairs and maintenance budget is sitting at only 1,7% of the PPE is because of this strategy that the municipality has embark on to renew it roads through use of plant hire and make sure that the roads are in a good condition.

Table SA34e- Capital expenditure on the upgrading of existing assets by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	13 805	7 104	23 519	23 519	13 600	14 171	14 795
Roads Infrastructure	-	-	13 805	7 104	23 519	23 519	13 000	13 546	14 142
Roads	-	-	13 805	7 104	23 519	23 519	13 000	13 546	14 142
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	600	625	653
Landfill Sites	-	-	-	-	-	-	600	625	653
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	4 632	7 027	6 987	6 987	1 250	1 303	1 360
Community Facilities	-	-	3 499	7 027	6 987	6 987	250	261	272
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	3 913	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	3 556	7 000	6 960	6 960	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	250	261	272
Markets	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	(3 970)	27	27	27	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	1 133	-	-	-	1 000	1 042	1 088
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	1 133	-	-	-	1 000	1 042	1 088
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	650	-	-
Furniture and Office Equipment	-	-	-	-	-	-	650	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	-	18 438	14 131	30 506	30 506	15 500	15 474	16 155

The municipality budgeted only R 15, 5million for upgrading of assets in 2021/22 financial year because upon the verification of the municipal assets it was discovered that they are still in a good condition the challenge is more in the community assets that are vandalized by the community.

Table SA34c-Repairs and maintenance expenditure by asset class

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA34c Repairs and maintenance expenditure by asset class									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1 013	2 202	697	3 000	3 000	3 000	3 000	3 127	3 264
Roads Infrastructure	1 013	2 202	697	3 000	3 000	3 000	3 000	3 127	3 264
Roads	-	-	-	-	-	-	-	-	-
Road Structures	1 013	2 202	697	3 000	3 000	3 000	3 000	3 127	3 264
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	4 444	2 350	1 120	4 000	3 880	3 880	2 400	2 084	2 176
Community Facilities	4 444	2 350	1 120	4 000	3 880	3 880	2 400	2 084	2 176
Halls	3 787	2 350	1 120	4 000	3 880	3 880	2 000	2 084	2 176
Libraries	657	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	400	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	267	266	540	2 350	2 350	2 350	900	938	979
Operational Buildings	267	266	540	2 350	2 350	2 350	900	938	979
Municipal Offices	267	266	540	2 350	2 350	2 350	900	938	979
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	12	52	37	37	39	41	42
Computer Equipment	-	-	12	52	37	37	39	41	42
<b>Furniture and Office Equipment</b>	-	1 123	-	-	-	-	-	-	-
Furniture and Office Equipment	-	1 123	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	227	1 378	46	651	651	651	443	461	482
Machinery and Equipment	227	1 378	46	651	651	651	443	461	482
<b>Transport Assets</b>	1 178	113	2 095	1 865	1 880	1 880	1 926	2 007	2 095
Transport Assets	1 178	113	2 095	1 865	1 880	1 880	1 926	2 007	2 095
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>7 129</b>	<b>7 432</b>	<b>4 510</b>	<b>11 918</b>	<b>11 798</b>	<b>11 798</b>	<b>8 708</b>	<b>8 657</b>	<b>9 037</b>
<b>R&amp;M as a % of PPE</b>	2,2%	2,1%	1,2%	2,5%	2,4%	2,4%	2,1%	1,7%	1,8%
<b>R&amp;M as % Operating Expenditure</b>	5,1%	4,8%	2,7%	5,9%	5,7%	5,7%	7,8%	3,6%	3,7%

SA 35 - Future Financial Implications of the Capital Budget

KZN436 Dr Nkosazana Dlamini Zuma - 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
<b>R thousand</b>							
<b>Capital expenditure</b>	1						
Vote 1 - Executive and Council		151	158	165			
Vote 2 - Budget and Treasury		803	837	874			
Vote 3 - Corporate Services		1 708	1 103	1 151			
Vote 4 - Community Services		11 147	11 615	12 126			
Vote 5 - Public Works and Basic Services		78 830	73 616	76 735			
Vote 6 - Planning and Development		160	167	174			
Vote 7 - [NAME OF VOTE 7]		-	-	-			
Vote 8 - [NAME OF VOTE 8]		-	-	-			
Vote 9 - [NAME OF VOTE 9]		-	-	-			
Vote 10 - [NAME OF VOTE 10]		-	-	-			
Vote 11 - [NAME OF VOTE 11]		-	-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-			
Vote 13 - [NAME OF VOTE 13]		-	-	-			
Vote 14 - [NAME OF VOTE 14]		-	-	-			
Vote 15 - [NAME OF VOTE 15]		-	-	-			
List entity summary if applicable							
<b>Total Capital Expenditure</b>		<b>92 800</b>	<b>87 495</b>	<b>91 225</b>	-	-	-
<b>Future operational costs by vote</b>	2						
Vote 1 - Executive and Council		25 232	26 050	27 196			
Vote 2 - Budget and Treasury		98 790	109 995	108 308			
Vote 3 - Corporate Services		23 348	25 006	26 106			
Vote 4 - Community Services		29 782	30 991	32 342			
Vote 5 - Public Works and Basic Services		(37 128)	(34 457)	(35 855)			
Vote 6 - Planning and Development		6 404	6 673	6 967			
Vote 7 - [NAME OF VOTE 7]		-	-	-			
Vote 8 - [NAME OF VOTE 8]		-	-	-			
Vote 9 - [NAME OF VOTE 9]		-	-	-			
Vote 10 - [NAME OF VOTE 10]		-	-	-			
Vote 11 - [NAME OF VOTE 11]		-	-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-			
Vote 13 - [NAME OF VOTE 13]		-	-	-			
Vote 14 - [NAME OF VOTE 14]		-	-	-			
Vote 15 - [NAME OF VOTE 15]		-	-	-			
List entity summary if applicable							
<b>Total future operational costs</b>		<b>146 428</b>	<b>164 258</b>	<b>165 065</b>	-	-	-
<b>Future revenue by source</b>	3						
Property rates		36 226	37 748	39 409			
Service charges - electricity revenue		-	-	-			
Service charges - water revenue		-	-	-			
Service charges - sanitation revenue		-	-	-			
Service charges - refuse revenue		4 045	4 215	4 400			
Service charges - other		-	-	-			
Rental of facilities and equipment		864	900	940			
Interest earned - external investments		6 338	8 604	8 983			
Interest earned - outstanding debtors		6 193	6 453	6 737			
Dividends received		-	-	-			
Fines, penalties and forfeits		418	435	455			
Licences and permits		664	692	721			
Agency services		340	354	370			
Transfers and subsidies		147 721	152 252	148 940			
Other revenue		729	759	793			
Gains		1 244	14 950	15 168			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		36 508	30 558	31 783			
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)		-	-	-			
List entity summary if applicable							
<b>Total future revenue</b>		<b>241 288</b>	<b>257 919</b>	<b>258 697</b>	-	-	-
<b>Net Financial Implications</b>		<b>(2 061)</b>	<b>(6 167)</b>	<b>(2 407)</b>	-	-	-



SA36 - Consolidated Detailed Capital Budget

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA36 Detailed capital budget										2021/22 Medium Term Revenue & Expenditure Framework				
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality: <i>List all capital projects grouped by Function</i>														
	Administrative and Corporate Support		PC002002002005_001	Upgrading				Furniture and Office Equipment				650		
	Administrative and Corporate Support	Carport covers	02003003001001_00	New				Operational Buildings	Municipal Offices			200	208	218
	Administrative and Corporate Support		PC002003005_00104	New				Furniture and Office Equipment		826				
	Administrative and Corporate Support	Installation of Cameras	PC002003005_00126	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment on ICT Legislative and Mandate	Furniture and Office Equipment			200	100	104	109
	Administrative and Corporate Support	Fiber connection	PC002003005_00129	New	nd capable workforce to support an inclusive growth	Governance		Furniture and Office Equipment			80	83	87	90
	Administrative and Corporate Support		PC002003005_00247	New				Furniture and Office Equipment				25	26	27
	Administrative and Corporate Support	Procurement of Antivirus Software	02003007002006_00	New	nd capable workforce to support an inclusive growth	Governance	To rationalize IT management	Licences and Rights	Unspecified		120	150	156	163
	Administrative and Corporate Support	Procurement of fire extinguishers	PC002003009_00233	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Machinery and Equipment			300	150	156	163
	Finance		PC002003003001001_00	New				Operational Buildings	Municipal Offices			500	521	544
	Finance		PC002003009_00162	New				Machinery and Equipment		1 186				
	Fire Fighting and Protection	Disaster Management Center - Covid-19	02003002001005_00	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Community Facilities	Fire/Ambulance Stations		7 000			
	Fire Fighting and Protection	Construction of Fire Station	02003003001001_00	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Operational Buildings	Municipal Offices		256	6 500	6 773	7 071
	Fire Fighting and Protection	Parkhome for Nurses - Covid-19	02003003001001_00	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Operational Buildings	Municipal Offices		2 149			
	Fire Fighting and Protection	Procurement of Furniture and Equipment	PC002003005_00022	New	ive, accountable, effective and efficient local government	Governance	es in line with MFMA and other applicable	Furniture and Office Equipment		1 420	1 718	773	805	841
	Fire Fighting and Protection	Furniture and Equipment - Covid 19	PC002003005_00219	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Furniture and Office Equipment			85			
	Fire Fighting and Protection	Procurement of GPS Equipment	PC002003009_00131	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Machinery and Equipment			15			
	Fire Fighting and Protection	Breathing Apparatus - Covid-19	PC002003009_00222	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Machinery and Equipment			348			
	Fire Fighting and Protection	Procurement of Transport assets	PC002003010_00023	New	ive, accountable, effective and efficient local government	Inclusion and access	ffective organizational development	Transport Assets		5 105	1 000			
	Fire Fighting and Protection	Transport Assets - Covid 19	PC002003010_00220	New	All people in South Africa are and feel safe	Inclusion and access	promote and create a safe environment	Transport Assets			1 095			
	Licensing and Control of Animals		PC002002002002001016_1	Upgrading				Community Facilities	Public Ablution Facilities			250	261	272
	Police Forces, Traffic and Street Parking	Software Licenses	02003007002004_00	New	nd capable workforce to support an inclusive growth	Governance	To rationalize IT management	Licences and Rights	Computer Software and Applications		40	40	42	44
	Population Development	uilding of Industrial Business Park/ Hub	02003002001016_00	New	Decent employment through inclusive growth	Growth	nce economic diversification opportunities, social services and facilities	Community Facilities	Public Ablution Facilities		300	200	208	218
	Population Development	Fresh Produce Market	02003002001017_00	New	competitive and responsive economic infrastructure	Spatial integration		Community Facilities	Markets		250	200	200	218
	Population Development		PC002003003001001_00	New				Operational Buildings	Municipal Offices			600	625	653
	Population Development	Build Sound System BCSC	PC002003005_00209	New	ive, accountable, effective and efficient local government	Inclusion and access	ffective organizational development	Furniture and Office Equipment			300			
	Project Management Unit	Renewal of Gravel Roads	01001001006001_00	Renewal	South Africa and contribute to a better Africa as a continent	Inclusion and access	ces and facilitate additional infrastructure	Roads Infrastructure	Roads		29 300	10 000	10 420	10 878
	Project Management Unit	Upgrade of Underberg road	01001002006001_00	Upgrading	South Africa and contribute to a better Africa as a continent	Inclusion and access	ces and facilitate additional infrastructure	Roads Infrastructure	Roads	3 734	244			
	Project Management Unit	Bulwer Asphalt Roads 6	01001002006001_00	Upgrading	competitive and responsive economic infrastructure	Inclusion and access	ce and renovation of existing infrastructure	Roads Infrastructure	Roads	3 130				
	Project Management Unit	Creighton Asphalt Road 5	01001002006001_00	Upgrading	South Africa and contribute to a better Africa as a continent	Inclusion and access	ces and facilitate additional infrastructure	Roads Infrastructure	Roads	6 941				
	Project Management Unit	Underberg Asphalt Road Phase 2	01001002006001_00	Upgrading	South Africa and contribute to a better Africa as a continent	Inclusion and access	ces and facilitate additional infrastructure	Roads Infrastructure	Roads		10 275	4 000	4 168	4 351
	Project Management Unit	Underberg CBD infrastructure Upgrade	01001002006001_00	Upgrading	South Africa and contribute to a better Africa as a continent	Inclusion and access	ces and facilitate additional infrastructure	Roads Infrastructure	Roads		8 000	3 000	3 126	3 264
	Project Management Unit	Creighton CBD Infrastructure Upgrade	01001002006001_00	Upgrading	South Africa and contribute to a better Africa as a continent	Inclusion and access	ces and facilitate additional infrastructure	Roads Infrastructure	Roads		3 500	3 000	3 126	3 264
	Project Management Unit	Bulwer CBD Infrastructure Upgrade	01001002006001_00	Upgrading	South Africa and contribute to a better Africa as a continent	Inclusion and access	ces and facilitate additional infrastructure	Roads Infrastructure	Roads		3 500	3 000	3 126	3 264
	Project Management Unit		PC001002001003_002	New				Electrical Infrastructure	HV Switching Station			500	521	544
	Project Management Unit		PC001002006001_000	New				Roads Infrastructure	Roads	11				
	Project Management Unit	Khuphuka Access Road	001002006001_000	New				Roads Infrastructure	Roads	5				
	Project Management Unit	KwaPitela Crech	001002006001_000	New				Roads Infrastructure	Roads	5				
	Project Management Unit		PC001002006001_000	New				Roads Infrastructure	Roads				30 558	31 783
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	11				
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	16				

# Dr Nkosazana Dlamini Zuma Municipality Final Budget 2021/22

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA36 Detailed capital budget															
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	2021/22 Medium Term Revenue & Expenditure Framework					
										Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
	Project Management Unit	Oogweni Access Road	001002006001_001	New				Roads Infrastructure	Roads	3					
	Project Management Unit	Donnybrook Asphalt Surfacing - Phase 4	001002006001_001	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	3 009					
	Project Management Unit	Mnqundekweni Sport field	001002006001_001	New				Roads Infrastructure	Roads	379					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	17					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	16					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	157					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	45					
	Project Management Unit	Zwelisha Access Road	001002006001_001	New				Roads Infrastructure	Roads	18					
	Project Management Unit	Florence and Dladla Access Road	001002006001_001	New				Roads Infrastructure	Roads	8					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	4					
	Project Management Unit	Sdangeni Bridge Road	001002006001_001	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	283	1 391	3 000			
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	1 022					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	1 401					
	Project Management Unit	Magoso Access Road	001002006001_001	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	2 531					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	1 267					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	1 430					
	Project Management Unit		PC001002006001_001	New				Roads Infrastructure	Roads	958					
	Project Management Unit	Bulwer Asphalt Road Phase 7	001002006001_001	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads		5 372	4 000	4 168	4 351	
	Project Management Unit	Donnybrook Asphalt Surfacing Phase 4	001002006001_001	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads		4 623				
	Project Management Unit	Himeville Asphalt Surfacing Phase 2	001002006001_001	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational am	Roads Infrastructure	Roads		5 335	5 000	5 210	5 439	
	Project Management Unit	Creighton Aphalt Road Phase 6	001002006001_001	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads		4 500	3 500			
	Project Management Unit	Creighton Library-Conversion of Mallyav	PC002002002001003	Upgrading				Community Facilities	Crèches	3 913					
	Project Management Unit	Underberg Taxi Rank Upgrade	002002002001021	Upgrading	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Libraries	6 960					
	Project Management Unit		PC002002002002002	Upgrading	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Taxi Ranks/Bus Terminals	(3 970)	27				
	Project Management Unit		PC002002002002002	Upgrading				Sport and Recreation Facilities	Outdoor Facilities	345					
	Project Management Unit		PC002002002002002	Upgrading				Sport and Recreation Facilities	Outdoor Facilities	344					
	Project Management Unit		PC002002002002002	Upgrading				Sport and Recreation Facilities	Outdoor Facilities	444					
	Project Management Unit		PC002002002002002	Upgrading				Sport and Recreation Facilities	Outdoor Facilities		1 000	1 042	1 088		
	Project Management Unit		PC002003002001001_00	New				Community Facilities	Halls	52					
	Project Management Unit	Gobhogobho Hall	002003002001001_00	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational am	Community Facilities	Halls		59				
	Project Management Unit	Solokholo Community Hall	002003002001001_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Halls	2 407	10				
	Project Management Unit	Underberg Community Town Hall	002003002001001_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Halls	462	1 003				
	Project Management Unit	Cabab Hall - Covid-19	002003002001001_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Halls	400	2 500				
	Project Management Unit	Ndodeni Hall	002003002001001_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Halls	400	2 500				
	Project Management Unit	Makawusane Sports field Phase 2	002003002001001_00	New				Community Facilities	Halls		1 000				
	Project Management Unit		PC002003002001003_00	New				Community Facilities	Crèches	4					
	Project Management Unit	Gqumeni Creche	002003002001003_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Crèches	1 487	406	15	16	16	
	Project Management Unit	Bhidla Creche	002003002001003_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Crèches	2 564	9				
	Project Management Unit	Sopholle Creche	002003002001003_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Crèches	400	1 750				
	Project Management Unit	Lubovana Creche	002003002001003_00	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational am	Community Facilities	Crèches	400	1 758				
	Project Management Unit	Centocow shelter and Toilets	002003002001016_00	New	ent, effective and development-oriented public	Growth	ty recreational amenities and maint	Community Facilities	Public Ablution Facilities	308	3 506				
	Project Management Unit	Himeville Business Hives	002003002001017_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Community Facilities	Markets	238	700	3 500			
	Project Management Unit	Bus Shelters	002003002001021_00	New	All people in South Africa are and feel safe	Inclusion and access	romote and create a safe environm	Community Facilities	Taxi Ranks/Bus Terminals	300	500		521	544	
	Project Management Unit	Mqulwhe Sportsfield	002003002002002_00	New	competitive and responsive economic infrastr	Spatial integration	unities, social services and facilit	Sport and Recreation Facilities	Outdoor Facilities	5 676	1 273				
	Project Management Unit	Dumabezwe Sportsfield	002003002002002_00	New	A long and healthy life for all South Africans	Inclusion and access	ral diversity and involvement in Sp	Sport and Recreation Facilities	Outdoor Facilities	6 496	924				
	Project Management Unit	Msameni Sportsfield	002003002002002_00	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational am	Sport and Recreation Facilities	Outdoor Facilities	17 086	51				
	Project Management Unit	Creighton Artificial Sportfield	002003002002002_00	New	A long and healthy life for all South Africans	Inclusion and access	struct community recreational am	Sport and Recreation Facilities	Outdoor Facilities	459	700	8 000			
	Project Management Unit	Procurement of Computer Equipment	PC002003004_00024	New	nd capable workforce to support an inclusive gr	Governance	on ICT Legislative and Mandate	Computer Equipment	Computer Equipment	456	1 227	660	688	718	
	Project Management Unit	Backup Generator	PC002003009_00205	New	ve, accountable, effective and efficient local gov	Inclusion and access	ffective organizational developmen	Machinery and Equipment		500	300	313	326		
	Roads	Himeville Asphalt Surfacing 1	001001001006001_00	Renewal	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	175					
	Roads	Sdangeni Access Road	001002006001_000	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	4					
	Roads	Zekeleni Access Road	001002006001_000	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	5					
	Roads	Chapter Access Road	001002006001_000	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	4					
	Roads	Nomandlovu Access Road	001002006001_000	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	9					
	Roads	BUYANI MADLALA ACCESS ROAD	001002006001_000	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	20					
	Roads	Fencing -Parks and Cemeteries	002003002001013_00	New	All people in South Africa are and feel safe	Inclusion and access	romote and create a safe environm	Community Facilities	Parks	120					
	Roads	Paving and Parking	002003002001013_00	New	competitive and responsive economic infrastr	Inclusion and access	ce and renovation of existing infr	Community Facilities	Parks	60	465	485	506		
	Roads	Sawol Sport Field	002003002002002_00	New	ent, effective and development-oriented public	Growth	ty recreational amenities and maint	Sport and Recreation Facilities	Outdoor Facilities	20					
	Roads	Municipal Offices	002003003001001_00	New	ent, effective and development-oriented public	Growth	ty recreational amenities and maint	Operational Buildings	Municipal Offices	82	1 048	3 250	3 387	3 536	
	Roads	Guard House	002003003001001_00	New	All people in South Africa are and feel safe	Inclusion and access	romote and create a safe environm	Operational Buildings	Municipal Offices	220	400	417	435		
	Roads	Procurement of Computer Software	002003007002004_00	New	nd capable workforce to support an inclusive gr	Governance	To rationalize IT management	Computer Software and Applications		102	205	309	322	336	
	Roads	Procurement of Plant and Equipment	PC002003009_00027	New	ve, accountable, effective and efficient local gov	Inclusion and access	ffective organizational developmen	Machinery and Equipment		936	4 400	1 972	2 055	2 145	
	Solid Waste Removal	Bulwer Landfill Closure and Rehabilitation	010010002002001_00	Upgrading				Solid Waste Infrastructure	Landfill Sites		600	625	653		
	Solid Waste Removal	Installation of Himeville T Station weighbridge	010010002002002_00	Upgrading				Solid Waste Infrastructure	Waste Transfer Stations		1 100	1 146	1 197		
	Solid Waste Removal	Installation of dumpsite liner (HDPE)	001002002001_002	New				Solid Waste Infrastructure	Landfill Sites		500	521	544		
	Solid Waste Removal	Installation of Himeville T Station Shredder	PC002003009_00254	New				Machinery and Equipment			300	313	326		
	Storm Water Management	Construction of Storm Water	001002006001_002	New	South Africa and contribute to a better Africa at	Inclusion and access	es and facilitate additional infrastr	Roads Infrastructure	Roads	2 516	1 000	1 042	1 088		
	<b>Parent Capital expenditure</b>										<b>78 643</b>	<b>119 608</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>
	<b>Entities:</b>														
	<i>List all capital projects grouped by Entity</i>														
	<b>Entity A</b>														
	Water project A														
	<b>Entity B</b>														
	Electricity project B														
	<b>Entity Capital expenditure</b>														
	<b>Total Capital expenditure</b>										<b>78 643</b>	<b>119 608</b>	<b>92 800</b>	<b>87 495</b>	<b>91 225</b>

SA37 - Projects Delayed from previous financial year

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA37 Projects delayed from previous financial years													Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:																	
List all capital projects grouped by Function																	
	Disaster Management	Disaster Management Center	PC002003003001001_0016	New	All people in South Africa are and feel safe	Inclusion and access	ote and create a safe enviro	Operational Buildings	Municipal Offices	Whole of the Municipality	S 29°47'56.1"E 29°46'10.8		7,000	7,000	6,500	6,773	7,071
	Project Management Unit	Building of Industrial Business Park/ Hub	PC002003002001016_00168	New	Decent employment through inclusive growth	Growth	e economic diversification of	Community Facilities	Public Ablution Facilities	Whole of the Municipality	S 30°01'43.0"E 29°50'19.5		300	300	200	208	218
	Project Management Unit	Fresh Produce Market	PC002003002001017_00168	New	cient, competitive and responsive economic infrastructure ne	Spatial integration	ities, social services and fe	Community Facilities	Markets	Whole of the Municipality	S 29°48'18.5"E 29°46'05.6		250	250	200	208	218
	Project Management Unit	Underberg Community Town Hall	PC002003002001001_0018	New	conomic opportunities, social services and facilitate additional	Spatial integration	ities, social services and fe	Community Facilities	Halls	Ward 3	29°47'0.90"S	29°30'34.14"E	1,003	1,003	10,000	-	-
	Project Management Unit	Himeville Business Hives	PC002003002001017_0018	New	conomic opportunities, social services and facilitate additional	Spatial integration	ities, social services and fe	Community Facilities	Markets	Ward 2	S 29°45'24"E 29°30'27		700	700	3,500	-	-
	Project Management Unit	Creighton Artificial Sportfield	PC002003002002002_00208	New	conomic opportunities, social services and facilitate additional	Inclusion and access	uct community recreational &	Sport and Recreation Facilities	Outdoor Facilities	Whole of the Municipality	S 30°01'43.39"E 29°50'30.84	0	700	700	8,000	-	-
	Project Management Unit	Creighton Aphalt Road Phase 6	PC001001002006001_00108	Upgrading	conomic opportunities, social services and facilitate additional	Inclusion and access	s and renovation of existing	Roads Infrastructure	Roads	Whole of the Municipality	S 30°01'43.39"E 29°50'30.84		4,500	4,500	3,500	-	-
	Roads	Stangeri Access Road	PC001002006001_00033	New	conomic opportunities, social services and facilitate additional	Inclusion and access	s and facilitate additional infra	Roads Infrastructure	Roads	Ward 4,Ward 8...	S 29°58'44"E 29°34'19	0	1,391	1,391	3,000	-	-
	Roads	Underberg CBD infrastructure Upgrade	PC001001002006001_00238	New	better South Africa and contribute to a better Africa and a bet	Inclusion and access	s and facilitate additional infra	Roads Infrastructure	Roads	Ward 3	29°47'37.18"S	29°29'42.27"E	8,000	8,000	3,000	3,126	3,264
	Roads	Creighton CBD infrastructure Upgrade	PC0011001002006001_0023	New	better South Africa and contribute to a better Africa and a bet	Inclusion and access	s and facilitate additional infra	Roads Infrastructure	Roads	Ward 14	30°1'38.24"S	29°50'29.69"E	3,500	3,500	3,000	3,126	3,264
	Roads	Bulwer CBD infrastructure Upgrade	PC001001002006001_0032	New	better South Africa and contribute to a better Africa and a bet	Inclusion and access	s and facilitate additional infra	Roads Infrastructure	Roads		29°48'40.24"S	29°46'7.80"E	3,500	3,500	3,000	3,126	3,264
	Roads	Storm Water Pipes		New	conomic opportunities, social services and facilitate additional	Inclusion and access	s and facilitate additional infra	Roads Infrastructure	Roads								

## **2.13 LEGISLATION COMPLIANCE STATUS**

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

### **a. In year reporting**

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

### **b. Internship Programmes**

Internship programme – the municipality is participating in the Municipal Financial Management Internship programme and has employed three interns currently and in a process to employ the other two before the end of the financial year. The three interns are undergoing training in various divisions of the Financial Services Department and internal auditing. Two of the interns have attended the MFMP and completed it, the other three interns will start at the beginning of the new financial year.

### **c. Budget and Treasury Office**

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

### **d. Audit Committee**

An Audit Committee was established and is fully functional.

### **e.) Service Delivery and Budget implementation Plan**

The detail SDBIP document is at a draft stage and will be finalized within 28 days after approval of the 2021/22 MTREF.

### **f.) Annual Report**

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

### **g.) Policies**

Policies The review of all budget related policies has taken place in terms of Regulation 7 of the MBRR.

**h.) Budget Preparation**

This Budget has been prepared in terms of section 21 of the MFMA No. 56 of 2003. The municipality has taken into consideration the macro-economic performance and projections when preparing the 2021/2022 MTREF Municipal Budget as stipulated in MFMA circular No. 108.

Fiscal Year	2020/21 Estimates	2021/22	2022/23 Forecast	2023/24
Consumer Price Inflation (CPI)	3.3%	3.9%	4.2%	4.4%

**2.14 OTHER SUPPORTING DOCUMENTS**

Table SA1 - Supporting detail to budgeted financial performance

KZN436 Dr Nkosazana Dlamini Zuma - 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											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>											
Total Property Rates	6	33 437	41 157	43 214	53 789	53 789	53 789	31 602	54 745	57 044	59 554
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	10 114	10 213	19 364	25 140	25 140	2 920	18 519	19 296	20 145
Net Property Rates		33 437	31 042	33 001	34 425	28 649	28 649	28 682	36 226	37 748	39 409
<b>Service charges - electricity revenue</b>											
Total Service charges - electricity revenue	6	159	159	167	176	176	176	-	172	180	188
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (50 kwh per indigent household per month)		159	159	167	176	176	176	-	172	180	188
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - water revenue</b>											
Total Service charges - water revenue	6	-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>											
Total refuse removal revenue	6	3 200	3 380	3 507	3 692	3 977	3 977	2 959	4 132	4 305	4 495
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (removed once a week to indigent households)		73	75	83	83	83	83	-	87	90	94
Net Service charges - refuse revenue		3 127	3 305	3 423	3 608	3 893	3 893	2 959	4 045	4 215	4 400
<b>Other Revenue by source</b>											
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Other Revenue		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Operational Revenue		13	1 457	56	314	205	205	11	208	217	227
Intercompany/Parent-subsiary Transactions		-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Sales of Goods and Rendering of Services		476	600	320	690	390	390	223	520	542	566
Fuel Levy	3	-	-	-	-	-	-	-	-	-	-
Total 'Other' Revenue	1	489	2 056	376	1 004	595	595	234	729	759	793

<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	38 602	38 730	44 047	51 183	51 183	51 183	42 649	60 570	62 873	65 636
Pension and UIF Contributions		4 309	4 875	5 903	7 449	7 449	7 449	6 409	8 650	9 013	9 409
Medical Aid Contributions		2 545	2 779	2 266	2 971	2 971	2 971	2 642	3 338	3 478	3 631
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		2 618	2 616	3 609	3 979	3 979	3 979	3 277	4 397	4 581	4 783
Motor Vehicle Allowance		657	364	358	471	471	471	303	491	511	534
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		237	166	174	565	565	565	172	482	502	524
Other benefits and allowances		1 840	2 231	2 108	3 096	3 096	3 096	2 368	5 660	5 898	6 157
Payments in lieu of leave		(309)	929	-	-	-	-	-	-	-	-
Long service awards		-	-	445	157	157	157	139	441	558	319
Post-retirement benefit obligations	4	-	-	1 358	348	348	348	377	2 424	2 526	2 637
<b>sub-total</b>	5	50 499	52 691	60 266	70 219	70 219	70 219	58 335	86 453	89 941	93 631
<i>Less: Employees costs capitalised to PPE</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	50 499	52 691	60 266	70 219	70 219	70 219	58 335	86 453	89 941	93 631
<b>Contributions recognised - capital</b>											
<i>List contributions by contract</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Contributions recognised - capital</b>		-	-	-	-	-	-	-	-	-	-
<b>Depreciation &amp; asset impairment</b>											
Depreciation of Property, Plant & Equipment		22 113	23 438	27 361	41 498	34 574	34 574	25 575	49 167	58 190	54 487
Lease amortisation		30	68	121	127	177	177	133	195	203	212
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE	10	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation &amp; asset impairment</b>	1	22 143	23 506	27 481	41 625	34 752	34 752	25 708	49 362	58 394	54 699
<b>Bulk purchases</b>											
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
<b>Total bulk purchases</b>	1	-	-	-	-	-	-	-	-	-	-
<b>Transfers and grants</b>											
Cash transfers and grants		889	1 772	1 496	1 990	1 990	1 990	1 012	2 068	2 155	2 250
Non-cash transfers and grants		-	-	-	-	997	997	946	-	-	-
<b>Total transfers and grants</b>	1	889	1 772	1 496	1 990	2 987	2 987	1 959	2 068	2 155	2 250
<b>Contracted services</b>											
<i>Outsourced Services</i>		10 644	13 052	12 489	14 293	14 559	14 559	10 803	17 467	18 200	18 999
<i>Consultants and Professional Services</i>		4 009	6 787	17 200	6 362	12 413	12 413	8 753	9 488	8 011	8 363
<i>Contractors</i>		8 417	8 617	5 147	13 204	12 951	12 951	4 640	9 904	10 320	10 773
<b>sub-total</b>	1	23 070	28 456	34 836	33 860	39 923	39 923	24 196	36 858	36 531	38 135
<b>Allocations to organs of state:</b>											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total contracted services</b>		23 070	28 456	34 836	33 860	39 923	39 923	24 196	36 858	36 531	38 135
<b>Other Expenditure By Type</b>											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		1 889	1 745	1 847	2 000	2 000	2 000	1 745	2 078	2 165	2 261
General expenses	3	-	-	-	-	-	-	-	-	-	-
Operating Leases		50	68	108	100	156	156	107	162	169	176
Operational Cost		23 586	25 429	20 482	26 231	26 632	26 632	18 383	25 894	24 519	25 595
Statutory Payments other than Income Taxes		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total 'Other' Expenditure</b>	1	25 525	27 241	22 437	28 331	28 788	28 788	20 234	28 134	26 853	28 032
<b>by Expenditure Item</b>											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-
Contracted Services		7 129	7 432	4 510	11 918	11 798	11 798	4 202	8 708	8 657	9 037
Other Expenditure		-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	9	7 129	7 432	4 510	11 918	11 798	11 798	4 202	8 708	8 657	9 037

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

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type)							
Description	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury	Vote 3 - Corporate Services	Vote 4 - Community Services	Vote 5 - Public Works and Basic Services	Vote 6 - Planning and Development	Total
<b>R thousand</b>							
<b>Revenue By Source</b>							
Property rates	-	36 226	-	-	-	-	36 226
Service charges - electricity revenue	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	4 045	-	-	4 045
Rental of facilities and equipment	-	864	-	-	-	-	864
Interest earned - external investments	-	6 338	-	-	-	-	6 338
Interest earned - outstanding debtors	-	6 193	-	-	-	-	6 193
Dividends received	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	106	-	312	-	-	418
Licences and permits	-	-	-	659	-	5	664
Agency services	-	-	-	340	-	-	340
Other revenue	-	380	105	1	-	243	729
Transfers and subsidies	-	141 426	-	3 972	2 323	-	147 721
Gains	-	1 244	-	-	-	-	1 244
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>192 777</b>	<b>105</b>	<b>9 329</b>	<b>2 323</b>	<b>248</b>	<b>204 780</b>
<b>Expenditure By Type</b>							
Employee related costs	7 611	16 653	10 761	27 057	20 492	3 878	86 453
Remuneration of councillors	11 901	-	-	-	-	-	11 901
Debt impairment	-	20 059	-	-	-	-	20 059
Depreciation & asset impairment	-	49 362	-	-	-	-	49 362
Finance charges	-	303	-	-	-	-	303
Bulk purchases	-	-	-	-	-	-	-
Other materials	6	-	218	3 015	850	-	4 090
Contracted services	1 965	4 706	9 084	5 922	12 890	2 291	36 858
Transfers and subsidies	-	2 068	-	-	-	-	2 068
Other expenditure	3 898	6 442	4 993	4 935	7 470	395	28 134
Losses	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>25 383</b>	<b>99 593</b>	<b>25 056</b>	<b>40 929</b>	<b>41 702</b>	<b>6 564</b>	<b>239 228</b>
<b>Surplus/(Deficit)</b>	<b>(25 383)</b>	<b>93 183</b>	<b>(24 951)</b>	<b>(31 600)</b>	<b>(39 379)</b>	<b>(6 317)</b>	<b>(34 447)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	36 508	-	36 508
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>(25 383)</b>	<b>93 183</b>	<b>(24 951)</b>	<b>(31 600)</b>	<b>(2 871)</b>	<b>(6 317)</b>	<b>2 061</b>

Table SA3 - Supporting detail to Budgeted Financial Position

KZN436 Dr Nkosazana Dlamini Zuma - 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>Call investment deposits</b>											
Call deposits		85 123	111 185	119 356	56 361	62 870	62 870	34 086	83 684	83 684	83 684
Other current investments		-	-	-	-	-	-	-	-	-	-
<b>Total Call investment deposits</b>	2	85 123	111 185	119 356	56 361	62 870	62 870	34 086	83 684	83 684	83 684
<b>Consumer debtors</b>											
Consumer debtors		75 401	45 913	90 817	68 688	80 482	80 482	72 812	91 148	88 878	87 730
Less: Provision for debt impairment		(25 940)	-	(29 995)	(38 629)	(45 173)	(45 173)	-	(46 107)	(46 950)	(47 870)
<b>Total Consumer debtors</b>	2	49 461	45 913	60 822	30 058	35 309	35 309	72 812	45 040	41 928	39 860
<b>Debt impairment provision</b>											
Balance at the beginning of the year		-	-	-	(27 570)	-	-	-	(26 049)	(26 049)	(26 049)
Contributions to the provision		2 022	(3 515)	(6 387)	-	-	-	-	-	-	-
Bad debts written off		-	-	-	(11 060)	(11 060)	(11 060)	-	(20 059)	(20 901)	(21 821)
<b>Balance at end of year</b>		2 022	(3 515)	(6 387)	(38 629)	(11 060)	(11 060)	-	(46 107)	(46 950)	(47 870)
<b>Inventory</b>											
<b>Water</b>											
Opening Balance		-	-	-	-	-	-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
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	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Agricultural</b>		-	-	-	-	-	-	-	-	-	-
<b>Consumables</b>											
<b>Standard Rated</b>											
Opening Balance		-	-	(1)	(1)	(1)	(1)	(1)	-	80	163
Acquisitions		-	18	25	-	-	-	-	1 477	1 539	1 605
Issues	7	-	(18)	(25)	-	-	-	-	(1 397)	(1 456)	(1 518)
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		-	(1)	(1)	(1)	(1)	(1)	(1)	80	163	250



<b>Zero Rated</b>											
<b>Opening Balance</b>											
Acquisitions											
Issues	7										
Adjustments	8										
Write-offs	9										
<b>Closing balance - Consumables Zero Rated</b>											
<b>Finished Goods</b>											
<b>Opening Balance</b>									(80)	(163)	
Acquisitions	7							70	73	76	
Issues	8							(150)	(156)	(163)	
Adjustments	9										
Write-offs											
<b>Closing balance - Finished Goods</b>								(80)	(163)	(250)	
<b>Materials and Supplies</b>											
<b>Opening Balance</b>									200	408	
Acquisitions	7							2 743	2 858	2 984	
Issues	8							(2 543)	(2 650)	(2 766)	
Adjustments	9										
Write-offs											
<b>Closing balance - Materials and Supplies</b>								200	408	626	
<b>Work-in-progress</b>											
<b>Opening Balance</b>											
Materials											
Transfers											
<b>Closing balance - Work-in-progress</b>											
<b>Housing Stock</b>											
<b>Opening Balance</b>											
Acquisitions											
Transfers											
Sales											
<b>Closing Balance - Housing Stock</b>											
<b>Land</b>											
<b>Opening Balance</b>											
Acquisitions											
Sales											
Adjustments											
Correction of Prior period errors											
<b>Closing Balance - Land</b>											
<b>Closing Balance - Inventory &amp; Consumables</b>		(1)	(1)	(1)	(1)	(1)	(1)	200	408	626	
<b>Property, plant and equipment (PPE)</b>											
PPE at cost/valuation (excl. finance leases)	3	332 853	362 223	409 878	611 748	615 538	615 538	543 793	700 819	796 003	886 500
Leases recognised as PPE					2 445	2 445	2 445	2 445	2 445	171	171
Less: Accumulated depreciation		(22 202)	(23 499)	(27 481)	(130 902)	(123 434)	(123 434)	(114 434)	(172 778)	(227 694)	(276 181)
<b>Total Property, plant and equipment (PPE)</b>	2	310 651	338 724	382 397	483 291	494 550	494 550	431 804	530 486	568 479	610 490
<b>LIABILITIES</b>											
<b>Current liabilities - Borrowing</b>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		357	678	370	678	(17)	(17)	65	(171)	(171)	(171)
<b>Total Current liabilities - Borrowing</b>		357	678	370	678	(17)	(17)	65	(171)	(171)	(171)
<b>Trade and other payables</b>											
Trade Payables		25 340	25 388	40 224	42 841	41 510	41 510	22 110	41 278	87 051	127 698
Other Creditors			13 811	607		2 409	2 409	1 191	409	409	409
Unspent conditional transfers		12 954	5 673	8 704		3 215	3 215	21 894	5 707	5 707	5 707
VAT			756	610	1 186	1 619	1 619	1 993	13 619	13 619	13 619
<b>Total Trade and other payables</b>	2	38 294	45 627	50 145	44 027	48 753	48 753	47 188	61 013	106 786	147 433
<b>Non current liabilities - Borrowing</b>											
Borrowing	4										
Finance leases (including PPP asset element)		451	540	171	540	171	171				
<b>Total Non current liabilities - Borrowing</b>		451	540	171	540	171	171				
<b>Provisions - non-current</b>											
Retirement benefits		5 266	5 266	5 421	5 825	5 421	5 421	5 421	6 293	6 293	6 293
List other major provision items											
Refuse landfill site rehabilitation		8 535	8 535	9 164	8 806	10 263	10 263	10 263	11 463	11 463	11 463
Other		2 489	3 056	2 357	2 226	2 357	2 357	2 357	2 798	2 798	2 798
<b>Total Provisions - non-current</b>		16 290	16 857	16 942	16 857	18 041	18 041	18 041	20 554	20 554	20 554
<b>CHANGES IN NET ASSETS</b>											
<b>Accumulated Surplus/(Deficit)</b>											
Accumulated Surplus/(Deficit) - opening balance		337 941	412 210	460 310	499 088	516 501	516 501	516 501	625 988	631 424	633 764
GRAP adjustments											
Restated balance		337 941	412 210	460 310	499 088	516 501	516 501	516 501	625 988	631 424	633 764
Surplus/(Deficit)		72 992	48 534	56 308	27 695	39 059	39 059		2 061	6 167	2 407
Transfers to/from Reserves											
Depreciation offsets											
Other adjustments											
<b>Accumulated Surplus/(Deficit)</b>	1	410 933	460 744	516 619	526 783	555 561	555 561	516 501	628 049	637 591	636 171
<b>Reserves</b>											
Housing Development Fund		4 261	4 827	5 228	4 827	5 228	5 228	5 228	5 239	5 239	5 239
Capital replacement											
Self-insurance											
Other reserves											
Compensation for Occupational Injuries and Diseases											
Employee Benefit Reserve											
Non-current Provisions Reserve											
Valuation Reserve											
Investment in associate account											
Capitalisation Reserve											
Equity											
Non-Controlling Interest											
Share Premium											
Revaluation											
<b>Total Reserves</b>	2	4 261	4 827	5 228	4 827	5 228	5 228	5 228	5 239	5 239	5 239
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	415 194	465 571	521 847	531 610	560 789	560 789	521 730	633 288	642 830	641 410

SA9 - Social, Economic and Demographic Statistics and Assumptions

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA9 Social, economic and demographic statistics and assumptions									
Description of economic indicator	Ref.	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	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Demographics</b>									
Population		Stats SA community survey	118	118	118	118	118	118	118
Females aged 5 - 14		Stats SA community survey	24	24	24	24	24	24	24
Males aged 5 - 14		Stats SA community survey	22	22	22	22	22	22	22
Females aged 15 - 34		Stats SA community survey	24	24	24	24	24	24	24
Males aged 15 - 34		Stats SA community survey	22	22	22	22	22	22	22
Unemployment		Stats SA community survey	19	19	19	19	19	19	19
<b>Monthly household income (no. of households)</b>									
No income	1, 12	Stats SA community survey	4,504	4,504	4,504	4,504	4,504	4,504	4,504
R1 - R1 600		Stats SA community survey	562	562	562	562	562	562	562
R1 601 - R3 200		Stats SA community survey	-	-	-	-	-	-	-
R3 201 - R6 400		Stats SA community survey	-	-	-	-	-	-	-
R6 401 - R12 800		Stats SA community survey	-	-	-	-	-	-	-
R12 801 - R25 600		Stats SA community survey	7,703	7,703	7,703	7,703	7,703	7,703	7,703
R25 601 - R51 200		Stats SA community survey	-	-	-	-	-	-	-
R52 201 - R102 400		Stats SA community survey	-	-	-	-	-	-	-
R102 401 - R204 800		Stats SA community survey	794	794	794	794	794	794	794
R204 801 - R409 600		Stats SA community survey	131	131	131	131	131	131	131
R409 601 - R819 200		Stats SA community survey	-	-	-	-	-	-	-
> R819 200		Stats SA community survey	-	-	-	-	-	-	-
<b>Poverty profiles (no. of households)</b>									
< R2 060 per household per month	13, 2		-	-	-	-	-	-	-
			18,956	18,956	18,956	18,956	18,956	18,956	18,956
<b>Household/demographics (000)</b>									
Number of people in municipal area		Stats SA community survey	118	118	118	118	118	118	118
Number of poor people in municipal area		Stats SA community survey	19	19	19	19	19	19	19
Number of households in municipal area		Stats SA community survey	30	30	30	30	30	30	30
Number of poor households in municipal area		Stats SA community survey	-	-	-	-	-	-	-
Definition of poor household (R per month)		Stats SA community survey	3,000	3,120	3,240	3,360	3,360	3,360	3,360
<b>Household service targets (000)</b>									
<b>Water:</b>									
Piped water inside dwelling	8		2,852	2,852	2,852	2,852	2,852	2,852	2,852
Piped water inside yard (but not in dwelling)	10		26,767	26,767	26,767	26,767	26,767	26,767	26,767
Using public tap (at least min.service level)			-	-	-	-	-	-	-
Other water supply (at least min.service level)	10		-	-	-	-	-	-	-
Minimum Service Level and Above sub-total			29,619	29,619	29,619	29,619	29,619	29,619	29,619
Using public tap (< min.service level)	9		-	-	-	-	-	-	-
Other water supply (< min.service level)	10		-	-	-	-	-	-	-
No water supply			-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>
<b>Sanitation/sewerage:</b>									
<b>Total number of households</b>									
			-	-	-	-	-	-	-
<b>Energy:</b>									
Electricity (at least min.service level)			98,658	98,658	98,658	98,658	98,658	98,658	98,658
Electricity - prepaid (min.service level)			-	-	-	-	-	-	-
Minimum Service Level and Above sub-total			98,658	98,658	98,658	98,658	98,658	98,658	98,658
Electricity (< min.service level)			-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)			-	-	-	-	-	-	-
Other energy sources			-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>
<b>Refuse:</b>									
Removed at least once a week			2,538	2,818	2,818	2,818	2,927	3,050	3,185
Minimum Service Level and Above sub-total			2,538	2,818	2,818	2,818	2,927	3,050	3,185
Removed less frequently than once a week			-	-	-	-	-	-	-
Using communal refuse dump			-	-	-	-	-	-	-
Using own refuse dump			-	-	-	-	-	-	-
Other rubbish disposal			-	-	-	-	-	-	-
No rubbish disposal			-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			<b>2,538</b>	<b>2,818</b>	<b>2,818</b>	<b>2,818</b>	<b>2,927</b>	<b>3,050</b>	<b>3,185</b>
<b>Municipal in-house services</b>			2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Ref.		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	8		2,852	2,852	2,852	2,852	2,852	2,852	2,852
Piped water inside yard (but not in dwelling)	10		26,767	26,767	26,767	26,767	26,767	26,767	26,767
Using public tap (at least min.service level)			-	-	-	-	-	-	-
Other water supply (at least min.service level)	10		-	-	-	-	-	-	-
Minimum Service Level and Above sub-total			29,619	29,619	29,619	29,619	29,619	29,619	29,619
Using public tap (< min.service level)	9		-	-	-	-	-	-	-
Other water supply (< min.service level)	10		-	-	-	-	-	-	-
No water supply			-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>	<b>29,619</b>
<b>Sanitation/sewerage:</b>									
<b>Total number of households</b>									
			-	-	-	-	-	-	-
<b>Energy:</b>									
Electricity (at least min.service level)			98,658	98,658	98,658	98,658	98,658	98,658	98,658
Electricity - prepaid (min.service level)			-	-	-	-	-	-	-
Minimum Service Level and Above sub-total			98,658	98,658	98,658	98,658	98,658	98,658	98,658
Electricity (< min.service level)			-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)			-	-	-	-	-	-	-
Other energy sources			-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>	<b>98,658</b>
<b>Refuse:</b>									
Removed at least once a week			2,538	2,818	2,818	2,818	2,927	3,050	3,185
Minimum Service Level and Above sub-total			2,538	2,818	2,818	2,818	2,927	3,050	3,185
Removed less frequently than once a week			-	-	-	-	-	-	-
Using communal refuse dump			-	-	-	-	-	-	-
Using own refuse dump			-	-	-	-	-	-	-
Other rubbish disposal			-	-	-	-	-	-	-
No rubbish disposal			-	-	-	-	-	-	-
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			<b>2,538</b>	<b>2,818</b>	<b>2,818</b>	<b>2,818</b>	<b>2,927</b>	<b>3,050</b>	<b>3,185</b>
Electricity	Ref.	<b>Location of households for each type of FBS</b>							
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	167,293	176,327	176,327	176,327	172,333	179,571	187,742
		Informal settlements (Rands)	2,863	2,863	2,863	2,863	2,863	2,863	2,863
		<b>Total cost of FBS - Sanitation for informal settlement</b>	-	-	-	-	-	-	-
Refuse Removal	Ref.	<b>Location of households for each type of FBS</b>							
List type of FBS service		Formal settlements - (removed once a week to indigent households)	83,333	83,333	83,333	83,333	86,853	90,219	94,189
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-
		<b>Total cost of FBS - Refuse Removal for informal s</b>	-	-	-	-	-	-	-

SA11 - Property Rates Summary

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA11 Property rates summary									
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Valuation:</b>									
Date of valuation:	07/01/2016	07/01/2016	07/01/2016	07/01/2016	07/01/2016	07/01/2016	01/07/2021		
Financial year valuation used	2017/2018	2018/2019	2019/2020	2020/2021	2020/2021	2020/2021	2021/22		
Municipal by-laws s6 in place? (Y/N)	Yes		Yes	Yes	Yes	Yes	Yes		
Municipal/assistant valuer appointed? (Y/N)	Yes		Yes	Yes	Yes	Yes	Yes		
Municipal partnership s38 used? (Y/N)	No		N	N	N	N	No		
No. of assistant valuers (FTE)	7	-	7	7			7		
No. of data collectors (FTE)	7	-	7	7			7		
No. of internal valuers (FTE)	-	-	-	-			-		
No. of external valuers (FTE)	-	-	-	-			-		
No. of additional valuers (FTE)	-	-	-	-			-		
Valuation appeal board established? (Y/N)	Yes		Yes	No	No	No	Yes		
Implementation time of new valuation roll (mths)	60	-	60	60			60		
No. of properties	4,318	-	4,342	4,342	4	4	4,813		
No. of sectional title values	75	-	85	85					
No. of unreasonably difficult properties s7(2)	-	-	-	-			-		
No. of supplementary valuations	1	-	1	1			1		
No. of valuation roll amendments	40	-	27	27					
No. of objections by rate payers	-	-	-	-			-		
No. of appeals by rate payers	-	-	-	-			-		
No. of successful objections	-	-	-	-			-		
No. of successful objections > 10%	-	-	-	-			-		
Supplementary valuation	75,532,000	-	46,684,000	46,684,000	46,684	46,684			
Public service infrastructure value (Rm)	7	-	7	7	6,616	6,616			
Municipality owned property value (Rm)	72	-	72	72	71,869	71,869			
<b>Valuation reductions:</b>									
Valuation reductions-public infrastructure (Rm)	4	-	6	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	19	-	19	19	19	19	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	26	-	26	26	26	26	-	-	-
Valuation reductions-public worship (Rm)	56	-	61	61	61	61	-	-	-
Valuation reductions-other (Rm)	48	-	49	49	49	49	-	-	-
<b>Total valuation reductions:</b>	<b>153</b>	<b>-</b>	<b>161</b>	<b>155</b>	<b>155</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>
Total value used for rating (Rm)	5,749	-	5,790	5,790	5,790	5,790	-	-	-
Total land value (Rm)	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5,749	-	5,790	5,790	5,790	5,790	-	-	-
<b>Rating:</b>									
Residential rate used to determine rate for other categories? (Y/N)	Yes	0	Yes	Yes	Yes	Yes			
Differential rates used? (Y/N)	Yes	0	Yes	Yes	Yes	Yes			
Limit on annual rate increase (s20)? (Y/N)	Yes	0	Yes	Yes	Yes	Yes			
Special rating area used? (Y/N)	No	0		No	No	No			
Phasing-in properties s21 (number)	3	-	3	3	3	3	-	-	-
Rates policy accompanying budget? (Y/N)	Yes	0	Yes	Yes	Yes	Yes			
Fixed amount minimum value (R'000)	50	-	50	50	50	50	-	-	-
Non-residential prescribed ratio s19? (%)	25.0%	0.0%	25.0%	25.0%			0.0%		
<b>Rate revenue:</b>									
Rate revenue budget (R'000)	33,437	41,157	43,214	53,328	53,328	53,328	54,293	56,573	59,062
Rate revenue expected to collect (R'000)							26,021	27,114	28,307
Expected cash collection rate (%)									
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)	-	10,114	10,213	19,364	25,140	25,140	18,519	19,296	20,145
Phase-in reductions/discounts (R'000)	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>	<b>-</b>	<b>10,114</b>	<b>10,213</b>	<b>19,364</b>	<b>25,140</b>	<b>25,140</b>	<b>18,519</b>	<b>19,296</b>	<b>20,145</b>

**Dr Nkosazana Dlamini Zuma Municipality Final Budget | 2021/22**

Table SA12a - Supporting Table SA12a Property rates by category (current year)

<b>KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA12a Property rates by category (current year)</b>																
Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Other Categories	Sum
<b>Current Year 2020/21</b>																
<b>Valuation:</b>																
No. of properties	1 750		376	1 118	376	80	63	40		11		18	-	104	877	5
No. of sectional title property values	85															0
No. of unreasonably difficult properties s7(2)																-
No. of supplementary valuations	1															0
Supplementary valuation (Rm)	75 532 000															75 532
No. of valuation roll amendments	12		5	10												0
No. of objections by rate-payers	26															0
No. of appeals by rate-payers																-
No. of appeals by rate-payers finalised																-
No. of successful objections	21															0
No. of successful objections > 10%	2															0
Estimated no. of properties not valued	70															0
Years since last valuation (select)	3	3	3	3	3	3	3	3	3	3	3	3				
Frequency of valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5				
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market				
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.				
Phasing-in properties s21 (number)																-
Combination of rating types used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No				
Flat rate used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes				
Is balance rated by uniform rate/variable rate?	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform				
<b>Valuation reductions:</b>																
Valuation reductions-public infrastructure (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 954
Valuation reductions-nature reserves/park (Rm)	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18 690
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26 385
Valuation reductions-public worship (Rm)	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61 404
Valuation reductions-other (Rm)	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48 563
<b>Total valuation reductions:</b>																
Total value used for rating (Rm)	5 790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 790 074
Total land value (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5 790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 790 074
<b>Rating:</b>																
Average rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)	54 745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54 745
Rate revenue expected to collect (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-
Special rating areas (R'000)																-
Rebates, exemptions - indigent (R'000)	548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	548
Rebates, exemptions - pensioners (R'000)	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
Rebates, exemptions - bona fide farm. (R'000)	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
Rebates, exemptions - other (R'000)	3 596	-	8 941	4 475	-	845	26	-	-	-	-	429	-	439	-	18 750
Phase-in reductions/discounts (R'000)	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
<b>Total rebates, exemptns, reductns, discs (R'000)</b>	<b>4 209</b>	<b>-</b>	<b>8 941</b>	<b>4 475</b>	<b>-</b>	<b>845</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>429</b>	<b>-</b>	<b>439</b>	<b>-</b>	<b>19 364</b>

**Dr Nkosazana Dlamini Zuma Municipality Final Budget 2021/22**

Table SA 12b - Supporting Table SA12b Property rates by category (budget year)

<b>KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA12b Property rates by category (budget year)</b>																
Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Other Categories	Sum
<b>Budget Year 2021/22</b>																
<b>Valuation:</b>																
No. of properties	1 750		376	1 118	376	80	63	40		11		18		104	877	5
No. of sectional title property values	85															0
No. of unreasonably difficult properties s7(2)																-
No. of supplementary valuations	1															0
Supplementary valuation (Rm)	75 532 000															75 532
No. of valuation roll amendments	12		5	10												0
No. of objections by rate-payers	26															0
No. of appeals by rate-payers																-
No. of appeals by rate-payers finalised																-
No. of successful objections	21															0
No. of successful objections > 10%	2															0
Estimated no. of properties not valued	70															0
Years since last valuation (select)	3	3	3	3	3	3	3	3	3	3	3	3				
Frequency of valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5				
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market				
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.				
Phasing-in properties s21 (number)																-
Combination of rating types used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No				
Flat rate used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes				
Is balance rated by uniform rate/variable rate?	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform				
<b>Valuation reductions:</b>																
Valuation reductions-public infrastructure (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 954
Valuation reductions-nature reserves/park (Rm)	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18 690
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26 385
Valuation reductions-public worship (Rm)	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61 404
Valuation reductions-other (Rm)	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48 563
<b>Total valuation reductions:</b>																
Total value used for rating (Rm)	5 790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 790 074
Total land value (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5 790	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 790 074
<b>Rating:</b>																
Average rate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)	54 745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54 745
Rate revenue expected to collect (R'000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-
Special rating areas (R'000)																-
Rebates, exemptions - indigent (R'000)	548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	548
Rebates, exemptions - pensioners (R'000)	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
Rebates, exemptions - bona fide farm. (R'000)	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
Rebates, exemptions - other (R'000)	3 596	-	8 941	4 475	-	845	26	-	-	-	-	429	-	439	-	18 750
Phase-in reductions/discounts (R'000)	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
<b>Total rebates, exemptns, reductns, discs (R'000)</b>	<b>4 209</b>	<b>-</b>	<b>8 941</b>	<b>4 475</b>	<b>-</b>	<b>845</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>429</b>	<b>-</b>	<b>439</b>	<b>-</b>	<b>19 364</b>

SA13a - Service Tariffs by Category

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA13a Service Tariffs by category							
Description	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
					Budget Year	Budget Year	Budget Year
					2021/22	+1 2022/23	+2 2023/24
<b>Property rates (rate in the Rand)</b>							
Residential properties	1.4500	1.5300	1.6100	1.6800	1.7400	1.8100	1.8800
Residential properties - vacant land	-	-	-	1.6800	1.7400	1.8100	1.8800
Formal/informal settlements	-	-	-	-	-	-	-
Small holdings	0.3800	1.5300	1.6100	1.6800	1.7400	1.8100	1.8800
Farm properties - used	0.3600	0.3800	0.4000	0.4200	0.4400	0.4500	0.4600
Farm properties - not used	2.3500	0.4000	-	-	-	-	-
Industrial properties	2.2300	2.3500	2.4700	2.6900	2.7900	2.9000	3.0200
Business and commercial properties	2.2300	2.3500	2.4700	2.6900	2.7900	2.9000	3.0200
Communal land - residential	1.4500	1.5300	1.6100	-	-	-	-
Communal land - small holdings	-	-	-	-	-	-	-
Communal land - farm property	2.2300	2.3500	2.4700	2.6900	2.7900	2.9000	3.0200
Communal land - business and commercial	-	-	-	-	-	-	-
Communal land - other	-	-	-	-	-	-	-
State-owned properties	1.5300	1.5300	1.6100	-	-	-	-
Municipal properties	0.3800	0.4000	-	-	-	-	-
Public service infrastructure	0.3600	0.3800	0.4000	0.4200	0.4400	0.4500	0.4600
Privately owned towns serviced by the State trust land	1.5300	0.4000	-	-	-	-	-
Restitution and redistribution properties	-	-	1.6100	-	-	-	-
Protected areas	1.5300	-	-	-	-	-	-
National monuments properties	-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>							
<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	100	100	100	100	-	-	-
Pensioners/social grants rebate or exemption	-	-	-	-	-	-	-
Temporary relief rebate or exemption	-	-	-	-	-	-	-
Bona fide farmers rebate or exemption	-	-	-	-	-	-	-

SA13b - Service Tariffs by Category – Explanatory

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA13b Service Tariffs by category - explanatory								
Description	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Budget Year	Budget Year	Budget Year
						2021/22	+1 2022/23	+2 2023/24
<b>Exemptions, reductions and rebates (Rands)</b>								
<i>Pensioner Discounts</i>	P100 100% rebate on Rates	P100 100%	P100 100%	P100 100%	P100 100%	P100 100%	-	-
<i>Non Profit Organisations / Public Benefit</i>	100% rebate on Rates only	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	-	-
<i>Indigent</i>	100% rebate on Rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	-	-
<i>Tourism</i>	additional 2% over and	additional 2%	additional 2%	additional 2%	additional 2%	additional 2%	-	-
<i>Disabled</i>	100% rebate on rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	-	-
<i>Child Headed Household</i>	100% rebate on rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	-	-
<i>Ingonyama Trust</i>	100% rebate on rates	100% rebate	100% rebate	100% rebate	100% rebate	100% rebate	-	-
		-	-	-	-	-	-	-

SA14 - Households Bills

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA14 Household bills										
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
<b>Rand/cent</b>										
<b>Monthly Account for Household - 'Middle Income Range'</b>										
<b>Rates and services charges:</b>										
Property rates	6,598.58	6,961.50	7,325.50	7,656.00	7,656.00	7,656.00	3.9%	7,954.58	8,288.67	8,653.37
Electricity : Basic levy	-	-	-	-	-	-	-	-	-	-
Electricity : Consumption	-	-	-	-	-	-	-	-	-	-
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Refuse removal	3,596.24	3,794.00	3,991.32	4,171.00	4,171.00	4,171.00	3.9%	4,333.66	4,515.67	4,714.35
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>10,194.82</b>	<b>10,755.50</b>	<b>11,316.82</b>	<b>11,827.00</b>	<b>11,827.00</b>	<b>11,827.00</b>	<b>3.9%</b>	<b>12,288.24</b>	<b>12,804.34</b>	<b>13,367.72</b>
VAT on Services	-	-	-	-	-	-	-	-	-	-
<b>Total large household bill:</b>	<b>10,194.82</b>	<b>10,755.50</b>	<b>11,316.82</b>	<b>11,827.00</b>	<b>11,827.00</b>	<b>11,827.00</b>	<b>3.9%</b>	<b>12,288.24</b>	<b>12,804.34</b>	<b>13,367.72</b>
<b>% increase/-decrease</b>		<b>5.5%</b>	<b>5.2%</b>	<b>4.5%</b>	<b>-</b>	<b>-</b>		<b>3.9%</b>	<b>4.2%</b>	<b>4.4%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>										
<b>Rates and services charges:</b>										
Property rates	4,568.25	4,568.25	5,071.50	5,300.00	5,300.00	5,300.00	3.9%	5,506.70	5,737.98	5,990.45
Electricity : Basic levy	-	-	-	-	-	-	-	-	-	-
Electricity : Consumption	-	-	-	-	-	-	-	-	-	-
Water: Basic levy	-	-	-	-	-	-	-	-	-	-
Water: Consumption	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Refuse removal	3,412.02	3,599.68	3,599.68	4,171.00	4,171.00	4,171.00	3.9%	4,333.66	4,515.67	4,714.35
Other	-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	<b>7,980.27</b>	<b>8,167.93</b>	<b>8,671.18</b>	<b>9,471.00</b>	<b>9,471.00</b>	<b>9,471.00</b>	<b>3.9%</b>	<b>9,840.36</b>	<b>10,253.65</b>	<b>10,704.80</b>
VAT on Services	-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>	<b>7,980.27</b>	<b>8,167.93</b>	<b>8,671.18</b>	<b>9,471.00</b>	<b>9,471.00</b>	<b>9,471.00</b>	<b>3.9%</b>	<b>9,840.36</b>	<b>10,253.65</b>	<b>10,704.80</b>
<b>% increase/-decrease</b>		<b>2.4%</b>	<b>6.2%</b>	<b>9.2%</b>	<b>-</b>	<b>-</b>		<b>3.9%</b>	<b>4.2%</b>	<b>4.4%</b>

Table SA17 - Borrowings

KZN436 Dr Nkosazana Dlamini Zuma - Supporting Table SA17 Borrowing										
Borrowing - Categorized by 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>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		(451)	(540)	(171)	(540)	(171)	(171)	(171)	(171)	(171)
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	<b>1</b>	<b>(451)</b>	<b>(540)</b>	<b>(171)</b>	<b>(540)</b>	<b>(171)</b>	<b>(171)</b>	<b>(171)</b>	<b>(171)</b>	<b>(171)</b>
<b>Entities sub-total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	<b>1</b>	<b>(451)</b>	<b>(540)</b>	<b>(171)</b>	<b>(540)</b>	<b>(171)</b>	<b>(171)</b>	<b>(171)</b>	<b>(171)</b>	<b>(171)</b>

SA32 - List of External Mechanisms

KZN436 Dr Nkosazana Dlamini Zuma - 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	
Green Door Landscape Services	Yrs	3 Years	Horticulture Services	08/12/2022	932	
MTN	Yrs	3 Years	Internet Provision	16/01/2023	225	
Turnimart Travel	Yrs	3 Years	Travel and Accommodation	31/01/2023	Appointment was based on the rate of Travel and accommodation, no fixed appointment amount	
Smart Secure	Yrs	3 Years	Security Service	14/02/2023		8,581
Fast Moving via FMT Data	Yrs	3 Years	Verification of indigent listing	18/09/2023		423

**2.14.1 Municipal regulation on the Standard Chart of Accounts (mSCOA)**

The municipality has a road map that is currently using to work towards implementing all MSCOA requirements.

**2.14.2 Financial Modeling and Key Planning Drivers**

As part of the compilation of the 2021/2022 MTREF, extensive financial modeling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2021/22 MTREF:

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



In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 107, 108 and PT/MF 09 of 2020/21 and prior circulars has been taken into consideration in the planning and prioritization process.

### **2.14.3 Planning, budgeting and reporting cycle**

The performance of Dr Nkosazana Dlamini Zuma Municipality relates direct to the extent to which it has achieved success in realizing its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The NDZ therefore has adopted one integrated performance management system which encompasses.

### **2.14.4 Disposal of Assets**

The municipality has identified land will be disposed in the 2021/2022 financial year. The report with a list of properties is provided as a supporting document.

- **Performance indicators and benchmarks**

#### ***a) Revenue Management***

- As part of the financial sustainability strategy, an aggressive revenue management framework will be implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

#### ***b) Creditors Management***

Dr NDZ has managed to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation.

This has had a favorable impact on supplier's perceptions of risk of doing business with Dr NDZ Municipality, which is expected to benefit the local community in the form of more competitive pricing of tenders, as suppliers compete for the Dr NDZ business

**c) Free Basic Services: basic social services package for indigent households**

The social package assists residents that have difficulties on paying for the basic services and are registered as indigent households in terms of the Indigent Policy of the Dr Nkosazana Dlamini Zuma Municipality. Only registered indigents qualify for the free basic services.

**e) Indigent Information**

In the 2018/19 financial year, the auditor general questioned the credibility of the indigent register which had been rolled over for multiple years. The decision was taken to refresh the register to ensure that the application, identification, recording, vetting and managing of indigents consumers is credible and avoids further audit findings.

We have performed the following activities in trying to achieve the policy and the abovementioned objectives:

- The municipality has implemented the following communication strategy in obtaining the information:
  - Ward committees
  - Advertisement on local news papers
  - Advertisement on municipal website
  - Notices on community noticeboards (Halls and libraries)
  - Social media platforms (Facebook, etc.)
  - Telephonic communication with ward councilors
  - Door to Door visits by revenue unit to Himeville, Bulwer, Donnybrook and Creighton locations.
- Application forms were made available and delivered to each councillor or council representative. Furthermore, forms were made available at all municipal places to business (offices and libraries)
- Provision of support during the application, collection and inspection of forms received to ensure completeness of documents.
- Telephone calls placed to applicant and requested to submit missing items

### **Capacity to execute projects internally**

The municipality will procure additional Plants and Machinery. R 3,5 Million has been set aside to procure those plant and Machineries. Labour intensive program will be phased in on small to medium renovation projects.

### **Electricity**

95% of Dr NDZ households have access to electricity. R 12.7 million has been set aside for infills and few farm communities.

### **Roads**

The municipality currently have more than 137 roads on the PPE Register which varies in sizes of kilometres. There are approximately 181 roads requests by communities on the IDP. As new roads are constructed, plans to maintain the existing roads must be implemented, hence cutting unnecessary costs and on building internal capacity is needed.

### **Community Halls**

The municipality currently have more than 55 registered and 19 unregistered community halls in 15 wards. New three community hall will be constructed in the 2021/22 financial, affordable maintenance and safeguarding of these assets is vital, while re-prioritisation and reconsideration of building community need to be explored.

### **Repairs and Maintenance**

The municipality has budget 2.0% on repairs and maintenance which is far below the norm of 8% of the net value of PPE. EPWP, Labour intensive approach and additional plants will complement the budget.

### **Waste Management and Cleanliness of our Towns**

Dr Nkosazana Dlamini Zuma Municipality renders waste collection services to the residences, commercial and low income. Refuse bags are distributed and some are collected from the Municipal offices. Municipal fleet is used for kerbside collection, and waste is disposed at the Municipal dump sites, in areas around Underberg and Himeville waste is disposed at the Himeville transfer station. The collection from the Himeville Transfer Station is outsourced. The Municipality has installed drums which are used for each household where waste is collected, the reason for

using drums is to ensure that our areas are kept clean and during unfavourable weather conditions waste is remains clean which is beneficial to waste pickers. Waste collection schedule is as follows:

- Bulwer – on Monday, Thursday and Friday
- Donnybrook – on Tuesday and Friday
- Creighton – on Tuesday and Friday
- Hlanganani – on Monday and Thursday
- Centocow – on Tuesday and Thursday
- Underberg & Himeville Residential – on Monday
- Underberg & Himeville Business – Tuesday, Thursday and weekends
- Underberg & Himeville Low Income – Wednesday

The Municipality has 2 waste disposal sites which are used for waste disposal, located in Creighton and Bulwer. Bulwer waste disposal site has reached it capacity; therefore, the Municipality is in the process to apply for closure license from the Competent Authority. Once closure license is issued by the Competent Authority, the Municipality will initiate a process to get authorisation for the new site.

#### **(a.) Environmental compliance**

To ensure compliance with environmental legislation, the Municipality will audit all waste disposal sites using a qualified service provider to ensure that the Municipality comply with license conditions. In addition to auditing of site the Municipality will play an active role in all projects which have been issued Environmental Authorisations to ensure that development does not have major damages to the environment. An Environmental Control Officer will be appointed to oversee developments and ensure that Environmental Management Programmes are complied with.

#### **(b.) Implementation of the Environmental Management Plan**

In order to ensure that the Municipality implement projects which are identified in the Environmental Management Plan, the Municipality will develop a management plan with implementation plan which will look on how the Municipality can eradicate alien species within the jurisdiction of the Municipality. The threats these species have on our ecosystem is massive and has major impacts such as shortage of water, rivers have dried out due to the spread of alien species.

**2.15 Municipal Manager quality certificate**

I, NC Vezi, Municipal Manager of Dr Nkosazana Dlamini-Zuma Local Municipality hereby certify that the Annual Final budget for the 2021/2022 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act,

Print Name : NC Vezi

Municipal Manager of Dr Nkosazana Dlamini-Zuma Municipality, KZN436

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

Date :